

City Council

Agenda

Special Meeting – Budget Retreat

August 8, 2017

Louisville Public Library Meeting Room, 1st Floor

951 Spruce Street

7:00 PM

- 1. CALL TO ORDER**
- 2. BUDGET RETREAT: DISCUSSION/DIRECTION/ACTION
2017-2018 BIENNIAL BUDGET**
 - A. Revenue Update, Five-Year Capital Improvements Plan Update
and Fund Financial Forecasts**
 - Staff Presentation
 - Public Comments (Please limit to 3 minutes each)
 - Council Questions & Comments and Direction
 - B. 2018 Compensation and Wages**
 - Staff Presentation
 - Public Comments (Please limit to 3 minutes each)
 - Council Questions & Comments and Direction
 - C. 2018 Additional Requests**
 - Staff Presentation
 - Public Comments (Please limit to 3 minutes each)
 - Council Questions & Comments and Direction
 - D. Paving Update**
 - Staff Presentation
 - Public Comments (Please limit to 3 minutes each)
 - Council Questions & Comments and Direction
 - E. Contributing Projects for 2017/2018**
 - Staff Presentation
 - Public Comments (Please limit to 3 minutes each)
 - Council Questions & Comments and Direction

Citizen Information

If you wish to speak at the City Council meeting, please fill out a sign-up card and present it to the City Clerk.

Persons with disabilities planning to attend the meeting who need sign language interpretation, assisted listening systems, Braille, taped material, or special transportation, should contact the City Manager's Office at 303 335-4533. A forty-eight-hour notice is requested.

City of Louisville

City Council *749 Main Street* *Louisville CO 80027*
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- 3. DISCUSSION/DIRECTION/ACTION – CITY MANAGER
RECRUITMENT PROCESS**
- 4. ADJOURNMENT**

**SUBJECT: BUDGET RETREAT - DISCUSSION/DIRECTION/ACTION -
2017-2018 BIENNIAL BUDGET**

DATE: AUGUST 8, 2017

**PRESENTED BY: HEATHER BALSER, INTERIM CITY MANAGER
CITY MANAGEMENT TEAM**

SUMMARY: The City's budget process for 2018 is the 2nd year of the 2017-18 biennial budget process began in 2016. Review of the 2017-2018 Budgets include:

- Reviewing the proposed Capital Improvements Plan (CIP) and related information
- Updating Goals and Contributing Projects
- Considering the City Manager's recommended budget, presented in September with a formal public hearing in October and adoption of the final budget in early November.

During this Budget Retreat staff will review and ask for Council discussion/direction/action on the following:

- Revenue Update, Five-Year Capital Improvements Plan Update and Financial Forecasts
- 2018 Compensation and Wages
- Additional 2018 Requests
- Paving Update
- Programs, Goals, Subprograms and 2017/2018 Contributing Projects

Staff has prepared council communications on the various topics for consideration and/or update by Section.

FISCAL IMPACT: Please see attached fund financial forecasts.

RECOMMENDATION: Discussion/Direction/Action on the following:

- A) Revenue update, Five-Year Capital Major Improvements Plan Update and Financial Forecasts
- B) 2018 Compensation and Wages
- C) Additional 2018 Requests
- D) Paving Update
- E) Programs, Goals, Subprograms and 2017/2018 Contributing Projects

**SUBJECT: BUDGET RETREAT: DISCUSSION/DIRECTION/ACTION 2017-2018
BIENNIAL BUDGET**

DATE: AUGUST 8, 2017

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ATTACHMENT(S) BY SECTION:

- A) Revenue Update, Five-Year Capital Major Improvements Plan Update and Financial Forecasts
- B) 2018 Compensation and Wages
- C) Additional 2018 Requests
- D) Paving Update
- E) Programs, Goals, Subprograms and 2017/2018 Contributing Projects

SECTION A

CITY COUNCIL COMMUNICATION

AGENDA ITEM A

SUBJECT: DISCUSSION/DIRECTION/ACTION - REVENUE UPDATE, FIVE-YEAR CAPITAL IMPROVEMENTS PLAN UPDATE, AND FUND FINANCIAL FORECASTS

DATE: AUGUST 8, 2017

PRESENTED BY: KEVIN WATSON, FINANCE DIRECTOR

REVENUE UPDATE:

As part of the City's ongoing revenue monitoring, staff typically presents monthly updated revenue projections to the Finance Committee during the budget development period. These projections focus on the City's largest revenue sources and are based on monthly and annual trend analysis. Below is a copy of the Revenue Trend Dashboard that was presented at the July 21 Finance Committee meeting.

City of Louisville, Colorado 2017 Revenue Projection Dashboard - All Funds Projections As Of July 14, 2017								
Revenue Category	2017 Budget	2017 Projection	Variance		2016 Actual	2017 Projection	Variance	
			Amount	Percent			Amount	Percent
Property Tax	3,644,820	3,621,630	(23,190)	-0.6%	3,559,536	3,621,630	62,094	1.7%
Sales Tax	13,347,450	13,992,270	644,820	4.8%	12,896,098	13,992,270	1,096,172	8.5%
Consumer Use Tax	1,847,240	1,754,880	(92,360)	-5.0%	1,847,243	1,754,880	(92,363)	-5.0%
Auto Use Tax	1,384,440	1,425,880	41,440	3.0%	1,357,307	1,425,880	68,573	5.1%
Building Use Tax	1,755,090	1,150,460	(604,630)	-34.5%	2,000,821	1,150,460	(850,361)	-42.5%
Lodging Tax	522,780	512,730	(10,050)	-1.9%	500,223	512,730	12,507	2.5%
Specific Ownership Tax	199,310	196,440	(2,870)	-1.4%	191,644	196,440	4,796	2.5%
Franchise Tax	1,078,070	1,010,180	(67,890)	-6.3%	1,057,233	1,010,180	(47,053)	-4.5%
Marijuana Tax	118,850	147,150	28,300	23.8%	113,193	147,150	33,958	30.0%
Construction Permits	1,362,830	722,420	(640,410)	-47.0%	1,564,367	722,420	(841,947)	-53.8%
Court Fines	134,130	166,670	32,540	24.3%	166,668	166,670	2	0.0%
Highway Users Tax	633,210	633,210	-	0.0%	626,946	633,210	6,264	1.0%
Rec Ctr Membership Fees	833,450	756,070	(77,380)	-9.3%	763,710	756,070	(7,640)	-1.0%
Rec Ctr Daily User Fees	85,000	84,000	(1,000)	-1.2%	88,423	84,000	(4,423)	-5.0%
Rec Ctr Swim Lessons	115,010	154,230	39,220	34.1%	102,823	154,230	51,407	50.0%
Rec Ctr Youth Activity Fees	170,000	227,000	57,000	33.5%	189,164	227,000	37,836	20.0%
Rec Ctr Youth Sports Fees	102,000	123,900	21,900	21.5%	112,638	123,900	11,262	10.0%
State Lottery Proceeds	225,750	201,160	(24,590)	-10.9%	221,513	201,160	(20,353)	-9.2%
Impact Fees	1,168,130	325,520	(842,610)	-72.1%	1,517,611	325,520	(1,192,091)	-78.6%
Water User Fees	5,772,150	5,772,150	-	0.0%	5,772,151	5,772,150	(1)	0.0%
Water Tap Fees	10,673,110	4,349,697	(6,323,413)	-59.2%	7,089,743	4,349,697	(2,740,046)	-38.6%
Wastewater User Fees	3,027,960	3,027,960	-	0.0%	2,988,150	3,027,960	39,810	1.3%
Wastewater Tap Fees	1,152,290	636,780	(515,510)	-44.7%	1,376,709	636,780	(739,929)	-53.7%
Storm Water User Fees	711,590	711,590	-	0.0%	692,881	711,590	18,709	2.7%
Golf Course Operating Fees	1,537,660	1,477,220	(60,440)	-3.9%	1,351,353	1,477,220	125,867	9.3%
Solid Waste & Recycling Fees	1,520,460	1,440,000	(80,460)	-5.3%	1,399,199	1,440,000	40,801	2.9%

Orange	= Department Projection
Green	= Positive Variance exceeding \$100,000 and/or 5%
White	= Neutral Variance within \$100,000 and/or 5%
Red	= Negative Variance exceeding \$100,000 and/or 5%

**SUBJECT: DISCUSSION/DIRECTION/ACTION - REVENUE UPDATE, C-I-P UPDATE,
AND FUND FINANCIAL FORECASTS**

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DATE: AUGUST 8, 2017

As can be seen from the dashboard, there are already some significant changes to some of the major revenue projections for 2017. Staff has used these new projections for 2017 to also update the revenue projections for 2018.

Below is a summary of the resulting revenue assumptions for 2017 and 2018 that are used in the fund financial forecasts discussed later in this document.

City of Louisville, Colorado							
Summary of Revenue Assumptions for Major Revenue Sources							
2015 - 2018							
Revenue Category	2015	2016	2017	2018	Percent of Change		
	Actual	Actual	Estimate	Estimate	2016	2017	2018
Taxes:							
Sales Tax	12,136,428	12,896,098	13,992,270	13,992,270	6.3%	8.5%	0.0%
Property Tax	3,061,387	3,559,536	3,621,631	5,228,315	16.3%	1.7%	44.4%
Use Tax - Consumer	1,450,301	1,847,243	1,754,880	1,754,880	27.4%	-5.0%	0.0%
Use Tax - Building Materials	1,579,782	2,000,821	1,150,460	1,530,112	26.7%	-42.5%	33.0%
Use Tax - Auto	1,372,205	1,357,306	1,425,180	1,460,810	-1.1%	5.0%	2.5%
Franchise Taxes	1,080,497	1,057,233	1,010,180	1,017,680	-2.2%	-4.5%	0.7%
Lodging Tax	469,709	500,223	512,730	522,980	6.5%	2.5%	2.0%
Specific Ownership Tax	173,891	191,644	196,440	201,350	10.2%	2.5%	2.5%
Licenses & Permits:							
Construction Permits	975,696	1,564,367	722,420	845,231	60.3%	-53.8%	17.0%
Minor Building-Related Permits	289,546	406,374	233,660	310,770	40.3%	-42.5%	33.0%
Intergovernmental Revenue:							
Highway Users Tax	627,019	626,946	633,220	639,550	0.0%	1.0%	1.0%
State Lottery	187,326	223,514	201,160	201,160	19.3%	-10.0%	0.0%
Marijuana Tax	68,577	113,192	147,150	169,220	65.1%	30.0%	15.0%
Charges for Services:							
Water User Fees	4,703,930	5,885,924	5,885,930	5,989,830	25.1%	0.0%	1.8%
Water Tap Fees	2,798,805	7,089,743	4,349,697	5,497,220	153.3%	-38.6%	26.4%
Wastewater User Fees	2,693,881	2,999,685	3,131,150	3,243,240	11.4%	4.4%	3.6%
Wastewater Tap Fees	381,700	1,376,709	636,780	683,520	260.7%	-53.7%	7.3%
Storm Water User Fees	702,926	693,809	710,410	723,185	-1.3%	2.4%	1.8%
Solid Waste User Fees	1,394,851	1,399,199	1,440,000	1,485,000	0.3%	2.9%	3.1%
Recreation Center Fees	1,899,196	1,952,396	1,962,020	1,950,080	2.8%	0.5%	-0.6%
Golf Course User Fees	765,971	1,422,245	1,518,190	1,615,170	85.7%	6.7%	6.4%
Developer Impact Fees	1,062,759	1,517,611	325,520	1,373,120	42.8%	-78.6%	321.8%
Fines & Forfeitures:							
Court Fines	128,974	166,668	166,670	166,670	29.2%	0.0%	0.0%

DATE: AUGUST 8, 2017

FIVE-YEAR CAPITAL IMPROVEMENTS PLAN UPDATE:

Staff has also developed a new Five-Year Capital Improvements Plan (C-I-P) that is derived from:

- The original plan adopted by Council November 15, 2016;
- Plus the carry-forward amendments and new-project amendments that were adopted by Council on June 6, 2017; and
- Adjusted by the latest input from departments on project timelines, cancellations, new cost estimates, etc.

Attached is a new C-I-P Summary Report that includes these adjustments and represents the amended 2017-2021 C-I-P). All changes to the original 2017-2018 biennial budget amounts are highlighted in the 2017 Estimate and 2018 Estimate columns. Any changes to years beyond 2018 are highlighted in the 2019, 2020, and 2021 columns.

Please note that this new C-I-P does not include the proposed budget amendment to the Water Utility Fund that was discussed at the July 21 Utility Committee and Finance Committee meetings.

Also attached is a C-I-P Review and Update Report that was presented to the Finance Committee at the July 21 meeting. This report contains a brief narrative from departments on each project.

FUND FINANCIAL FORECASTS:

Staff has incorporated the new revenue projections and new C-I-P projections outlined in the preceding discussion, along with some other operational adjustments and budget corrections, to create new financial forecasts for all funds. The forecasts contain two years (2017 and 2018) of projected revenue, expenditures, and ending reserves. Staff is currently working on five-year financial forecasts for the budget presentation scheduled for September 26, 2017.

A City-wide summary of projected revenue, expenditures, and ending reserves for **2017** is shown in the following table.

**SUBJECT: DISCUSSION/DIRECTION/ACTION - REVENUE UPDATE, C-I-P UPDATE,
AND FUND FINANCIAL FORECASTS**

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City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2017 Estimate

Fund Number	Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses [1]	Ending Fund Balance	Amount of Change	Percent of Change
101	General	\$ 5,305,766	\$ 19,382,803	\$ 18,763,277	\$ 5,925,292	\$ 619,527	12%
	Special Revenue Funds:						
201	Open Space & Parks	4,005,324	2,219,970	5,181,259	1,044,035	(2,961,289)	-74%
202	Conservation Trust - Lottery	643,700	278,160	542,200	379,660	(264,040)	-41%
203	Cemetery Perpetual Care	515,001	24,100	2,300	536,801	21,800	4%
204	Cemetery	30,152	164,920	161,702	33,370	3,218	11%
205	PEG Fees	51,275	21,480	25,040	47,715	(3,560)	-7%
206	Parking Improvement	-	-	-	-	-	-
207	Historic Preservation	1,309,494	659,930	857,296	1,112,129	(197,366)	-15%
	Total Special Revenue Funds	6,554,946	3,368,560	6,769,797	3,153,710	(3,401,237)	-52%
	Capital Project Funds:						
301	Capital Projects	3,376,846	7,255,840	8,352,191	2,280,495	(1,096,351)	-32%
302	Impact Fee	935,664	351,520	1,229,540	57,644	(878,020)	-94%
303	Recreation Center Construction	-	28,500,000	5,583,500	22,916,500	22,916,500	
	Total Capital Project Funds	4,312,511	36,107,360	15,165,231	25,254,639	20,942,129	486%
	Debt Service Funds:						
401	Library Debt Service	738,419	827,638	780,670	785,387	46,968	6%
402	Recreation Center Debt Service	-	562,000	562,000	-	-	-
	Total Debt Service Funds	738,419	1,389,638	1,342,670	785,387	46,968	6%
	Enterprise Funds (WC Basis):						
501	Water Utility	14,666,139	10,390,837	12,527,834	12,529,142	(2,136,997)	-15%
502	Wastewater Utility	12,374,069	4,056,140	12,200,750	4,229,459	(8,144,610)	-66%
503	Stormwater Utility	1,165,980	919,410	1,233,342	852,048	(313,932)	-27%
510	Solid Waste & Recycling Utility	(7,332)	1,596,180	1,630,914	(42,065)	(34,734)	
520	Golf Course	158,792	1,527,290	1,486,235	199,847	41,055	26%
	Total Enterprise Funds	28,357,648	18,489,857	29,079,074	17,768,431	(10,589,217)	-37%
	Internal Service Funds (WC Basis):						
602	Technology Management	200,247	71,170	92,518	178,899	(21,348)	-11%
603	Fleet Management	752,327	245,960	239,450	758,837	6,510	1%
	Total Internal Service Funds	952,574	317,130	331,968	937,736	(14,838)	-2%
	Total All Funds	\$ 46,221,864	\$ 79,055,348	\$ 71,452,017	\$ 53,825,196	\$ 7,603,331	16%

[1] General Fund Expenditures Include a Projected "Turnback", which amounts to 677,088

**SUBJECT: DISCUSSION/DIRECTION/ACTION - REVENUE UPDATE, C-I-P UPDATE,
AND FUND FINANCIAL FORECASTS**

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DATE: AUGUST 8, 2017

Some items to note in the preceding 2017 schedule:

- The **General Fund** reserves are expected to increase by \$620,000, assuming a \$677,000 “turnback” (positive budget-to-actual variance).
- The **Open Space & Parks Fund** reserves are projected to decline by \$3 million. However, ending reserves are still in compliance with the City’s Reserve Policy.
- The **Capital Project Fund** reserves are projected to decline by \$1.1 million. However, ending reserves are still nearly \$2.3 million.
- The **Impact Fee Fund** reserves are projected to decline by \$880,000, leaving total reserves of less than \$60,000.
- The **Recreation Center Construction Fund** is a new Capital Project Fund, which contains the construction proceeds from the 2017 General Obligation Recreation Center Bonds. This fund will account for the improvements to the Recreation Center and Memory Square.
- The **Recreation Center Debt Service Fund** is a new Debt Service Fund, which contains the capitalized interest proceeds from the 2017 General Obligation Recreation Center Bonds. This fund will account for new property tax mill levy proceeds (beginning in 2018) and the debt service payments on the bonds.
- The **Combined Utility Fund (Water, Wastewater, and Storm Water Funds)** reserves are projected to decline by \$10.6 million. Most of this decline is in the Wastewater Utility Fund, which reflects the spend-down of loan proceeds for the Wastewater Treatment Plant Upgrade project. Ending reserves for all the individual utility funds are projected to remain in compliance with the City’s Reserve Policy.
- The **Solid Waste & Recycling Fund** ended the year 2016 in a negative working capital position. The current projections show that it will also end the year 2017 with negative reserves. However, staff is currently reclassifying some of the fund’s operational expenditures and these projections are being recalculated.
- The **Golf Course Fund** is projected to increase its reserves by approximately \$40,000 during 2017.

The next table, summarizes City-wide projections of revenue, expenditures, and ending reserves for **2018**.

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AND FUND FINANCIAL FORECASTS**

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DATE: AUGUST 8, 2017

City of Louisville, Colorado
Summary of Revenue, Expenditures, and Changes to Fund Balances
All Funds
2018 Estimate

Fund Number	Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses [1]	Ending Fund Balance	Amount of Change	Percent of Change
101	General	\$ 5,925,292	\$ 20,020,186	\$ 19,881,748	\$ 6,063,730	\$ 138,437	2%
	Special Revenue Funds:						
201	Open Space & Parks	1,044,035	4,573,606	5,126,578	491,064	(552,972)	-53%
202	Conservation Trust - Lottery	379,660	302,750	516,900	165,510	(214,150)	-56%
203	Cemetery Perpetual Care	536,801	25,210	2,300	559,711	22,910	4%
204	Cemetery	33,370	176,640	160,049	49,961	16,591	50%
205	PEG Fees	47,715	21,480	25,040	44,155	(3,560)	-7%
206	Parking Improvement	-	-	-	-	-	-
207	Historic Preservation	1,112,129	675,030	559,698	1,227,461	115,332	10%
	Total Special Revenue Funds	3,153,710	5,774,716	6,390,564	2,537,861	(615,849)	-20%
	Capital Project Funds:						
301	Capital Projects	2,280,495	8,457,677	8,570,897	2,167,275	(113,220)	-5%
302	Impact Fee	57,644	1,392,120	1,294,360	155,404	97,760	170%
303	Recreation Center Construction	22,916,500	-	22,916,500	-	(22,916,500)	-100%
	Total Capital Project Funds	25,254,639	9,849,797	32,781,757	2,322,679	(22,931,960)	-91%
	Debt Service Funds:						
401	Library Debt Service	785,387	550,986	1,336,150	223	(785,164)	-100%
402	Recreation Center Debt Service	-	1,740,300	1,740,300	-	-	-
	Total Debt Service Funds	785,387	2,291,286	3,076,450	223	(785,164)	-100%
	Enterprise Funds (WC Basis):						
501	Water Utility	12,529,142	11,642,260	8,394,254	15,777,148	3,248,006	26%
502	Wastewater Utility	4,229,459	4,014,970	4,223,504	4,020,925	(208,534)	-5%
503	Stormwater Utility	852,048	732,185	1,007,290	576,943	(275,105)	-32%
510	Solid Waste & Recycling Utility	(42,065)	1,641,180	1,618,455	(19,340)	22,725	
520	Golf Course	199,847	1,624,370	1,579,862	244,356	44,508	22%
	Total Enterprise Funds	17,768,431	19,654,965	16,823,365	20,600,031	2,831,600	16%
	Internal Service Funds (WC Basis):						
602	Technology Management	178,899	71,170	35,750	214,319	35,420	20%
603	Fleet Management	758,837	247,960	145,440	861,357	102,520	14%
	Total Internal Service Funds	937,736	319,130	181,190	1,075,676	137,940	15%
	Total All Funds	\$ 53,825,196	\$ 56,169,780	\$ 77,394,775	\$ 32,600,201	\$ (21,224,995)	-39%

[1] General Fund Expenditures Include a Projected "Turnback", which amounts to 673,768

**SUBJECT: DISCUSSION/DIRECTION/ACTION - REVENUE UPDATE, C-I-P UPDATE,
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Some additional items to note in the preceding 2018 schedule:

- The **General Fund** reserves are expected to increase by \$138,000, assuming a \$674,000 turnback.
- The **Open Space & Parks Fund** reserves are projected to decline by an additional \$553,000. This decline includes a \$1.2 million transfer-in from the General Fund, which keeps ending reserves in compliance with the City's Reserve Policy.
- The **Capital Project Fund** reserves are projected to remain well above \$2 million.
- The **Recreation Center Construction Fund** is projected to be spend down all the bond proceeds by the end of 2018.
- The **Library Debt Service Fund** is projected to completely defease the 2004 General Obligation Library Bonds during 2018.
- The **Combined Utility Fund (Water, Wastewater, and Storm Water Funds)** reserves are projected to increase by \$2.8 million. Ending reserves for all the individual utility funds are projected to remain in compliance with the City's Reserve Policy.
- The **Solid Waste & Recycling Fund** is projected to lower its negative working capital position during 2018. As previously mentioned, staff is currently reclassifying some of the fund's operational expenditures and these projections are being recalculated.
- The **Golf Course Fund** is projected to increase its reserves by approximately \$45,000 during 2018.

Please note that the wage and benefit amounts used in the preceding tables are the original budgeted amounts for 2017 and 2018. Once the City Council decides on any changes to wages and compensation for 2018 and beyond, staff will update the wage and benefit projections for all funds. Total wage and benefit costs are anticipated to increase over the amounts currently presented.

As noted above under the Open Space & Parks Fund, the 2018 transfer from the General Fund to the Open Space Parks Fund has been increased from the original budget of \$500,000 to a new projection of \$1.2 million based on the July 5 presentation by the former City Manager. Staff has reviewed and updated projections on all amounts expected to be transferred between funds for 2017 and 2018. The following two tables summarize those new inter-fund transfer projections.

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Inter-Fund Transfers Matrix 2017 Estimate				
Transfers Out	Transfers In			Total
	OS&P Fund	Cemetery Fund	Capital Projects Fund	
General Fund	-	95,000 <i>a</i>	-	95,000
Cemetery Perpetual Care Fund	-	2,000 <i>b</i>	-	2,000
Impact Fee Fund	198,830 <i>c</i>	-	1,029,810 <i>c</i>	1,228,640
Recreation Center Construction	-	-	414,500 <i>d</i>	414,500
Total	198,830	97,000	1,444,310	1,740,140
<i>a Annual recurring support for operations and capital.</i> <i>b Annual recurring transfer of interest earned used to fund operations and capital.</i> <i>c Annual transfer of impact fee revenue for projects eligible for this type of funding.</i> <i>d Reimbursement from bond proceeds for preliminary expenditures on Recreation Center</i>				

Inter-Fund Transfers Matrix 2018 Estimate				
Transfers Out	Transfers In			Total
	OS&P Fund	Cemetery Fund	Capital Projects Fund	
General Fund	1,200,000 <i>a</i>	105,000 <i>b</i>	-	1,305,000
Cemetery Perpetual Care Fund	-	2,000 <i>c</i>	-	2,000
Impact Fee Fund	551,770 <i>d</i>	-	741,690 <i>d</i>	1,293,460
Total	1,751,770	107,000	741,690	2,600,460
<i>a Annual recurring support for operations and capital.</i> <i>b Annual recurring support for operations and capital.</i> <i>c Annual recurring transfer of interest earned used to fund operations and capital.</i> <i>d Annual transfer of impact fee revenue for projects eligible for this type of funding.</i>				

Although staff has made basic forecasts of revenue, expenditures, and reserves for *all* funds, staff has performed a more detailed review, and has made more detailed forecasts, for the *major* operating and capital funds, defined as:

- General Fund;
- Open Space & Parks Fund;
- Capital Projects Fund;
- Utility Funds; and
- Golf Course Fund

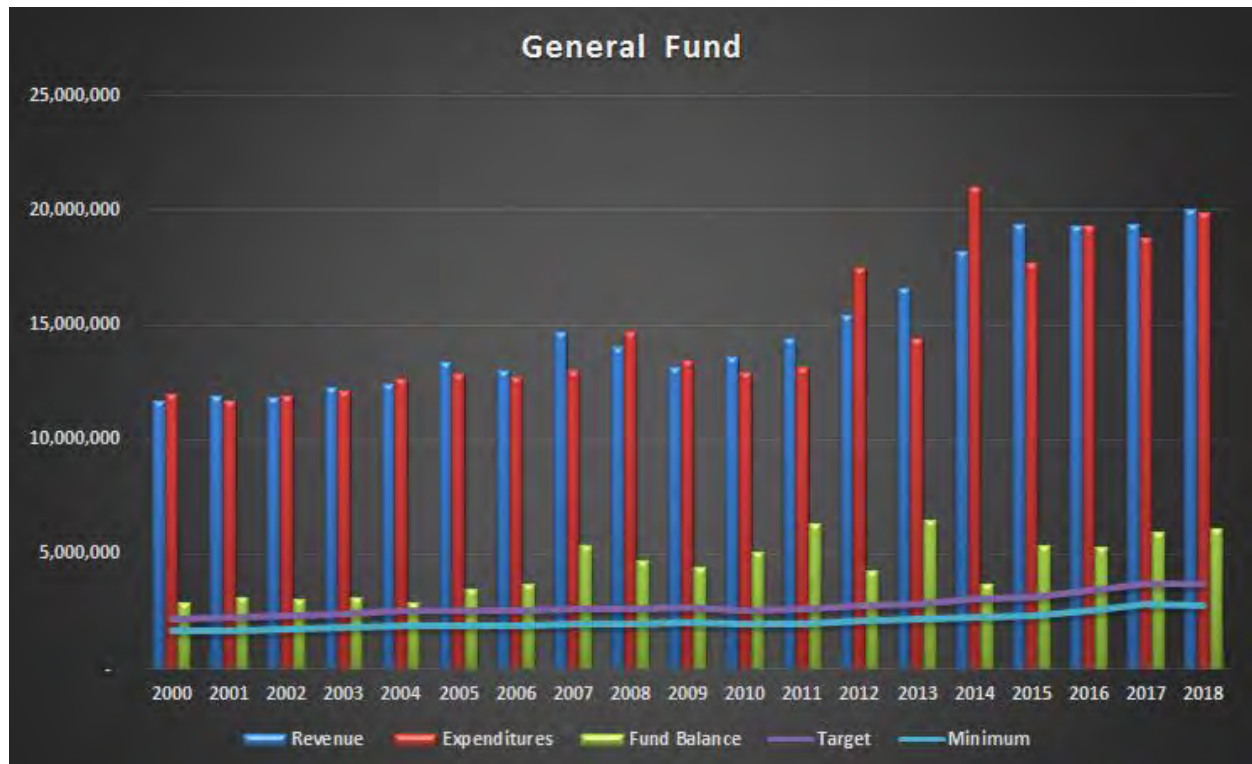
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General Fund Forecast:

Incorporating all the new revenue assumptions and expenditure projections previously discussed, the following graph summarizes a history and the new 2017 and 2018 projections of revenue, expenditures, and fund balances for the General Fund.



The City's Reserve Policy for the General Fund states,

The minimum unrestricted fund balance of the General Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures are defined as all expenditures less any interfund transfers to other funds, regardless of whether the transfers are considered recurring or non-recurring.

While the minimum unrestricted fund balance is set at 15% of current operating expenditures, the targeted unrestricted fund balance will be at or above 20% of current operating expenditures.

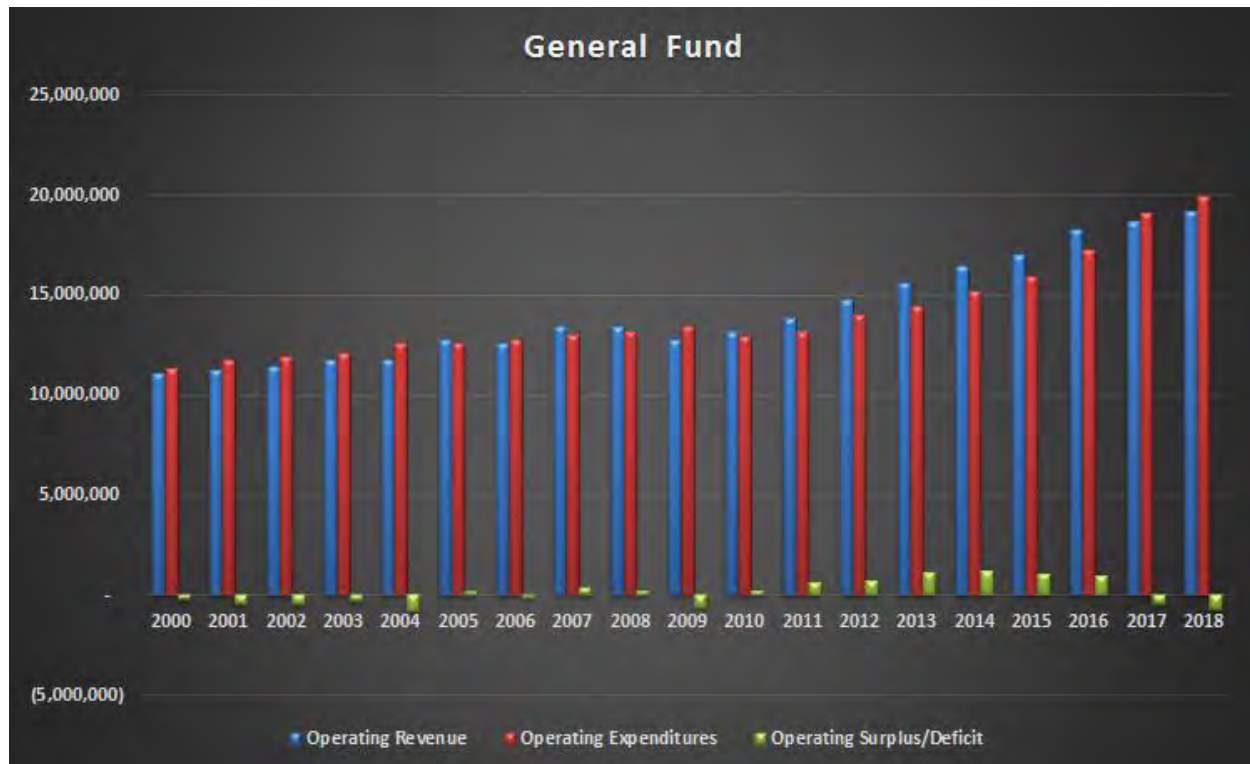
Including the \$1.2 million transfer to the Open Space & Parks Fund in 2018, the General Fund balance is projected at \$6.1 million at the end of 2018. This is 31% of operating expenditures as defined in the Reserve Policy.

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Since staff has yet to completely redevelop the long-term financial model, it is also important to pay attention to the General Fund's operational surplus/deficit. This analysis gives an indication of the General Fund's ability to sustain recurring expenditures with recurring revenue over the longer term. The graph below summarizes an analysis of General Fund operational surplus/deficit.



For this analysis, Operating Revenue is defined as:

- Total Fund Revenue,
- Less: Nonrecurring, Building-Related Revenue,
- Less: Nonrecurring & Non-Operational Grants,
- Less: Nonrecurring Asset Sales,
- Less: Nonrecurring Interfund Transfers-In.

Operating Expenditures are defined as:

- Total Fund Expenditures,
- Less: Nonrecurring Interfund Transfers-Out,
- Less: Projected Turnback.

Comparing Operating Revenue with Operating Expenditures results in an Operational Surplus or Deficit. The deficit calculated for 2017 is approximately \$100,000. The deficit calculated for 2018 is approximately \$700,000.

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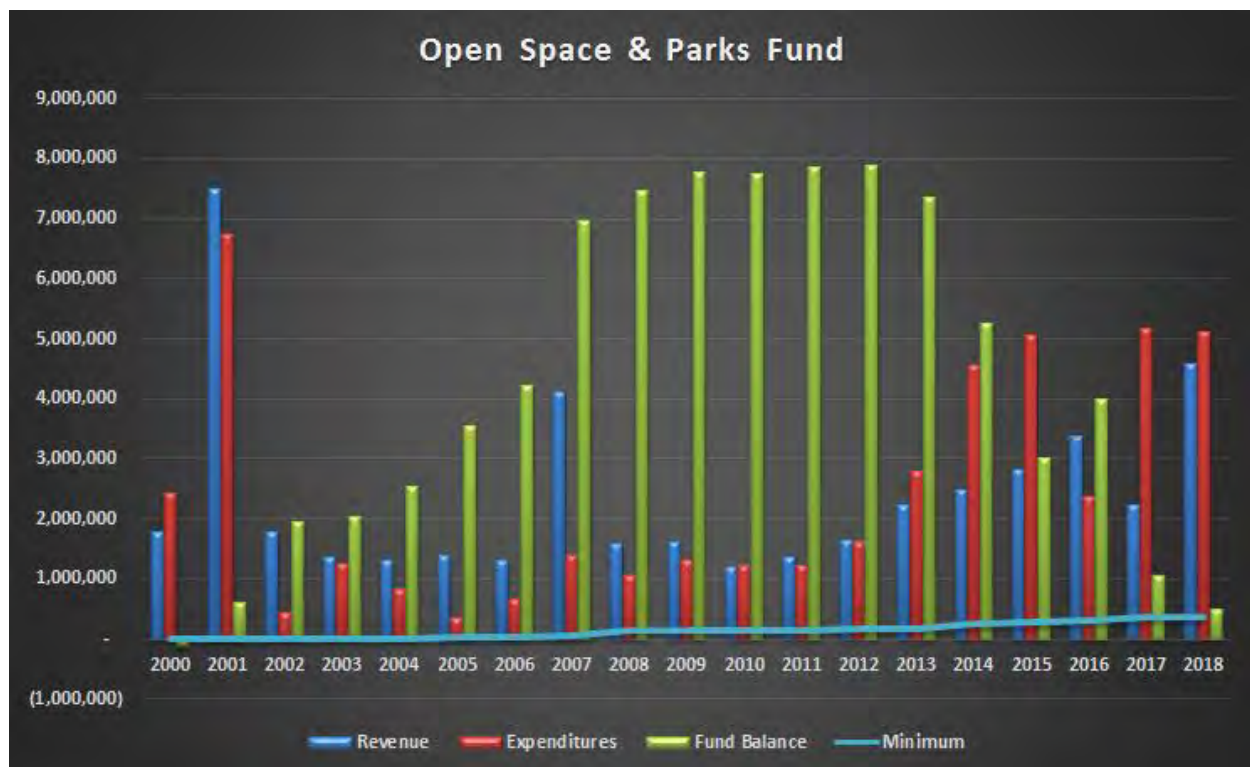
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Please note that due to the expected continuation of operational deficits within the Open Space & Parks Fund and the Cemetery Fund, the General Fund transfers to these funds are defined as recurring transfers and, therefore, are not included in the Nonrecurring Interfund Transfers-Out adjustment.

In other words, those transfers are expected to occur every year under the current financial structure and are the main reason for the \$700,000 operational deficit in 2018.

Open Space & Parks Fund Forecast:

The following graph summarizes a history and the new 2017 and 2018 projections of revenue, expenditures, and fund balances for the Open Space & Parks Fund.



The City's Reserve Policy for the Open Space & Parks Fund states,

The minimum fund balance of the Open Space and Parks Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures include only open space and parks operations and exclude all interfund transfers and capital outlay.

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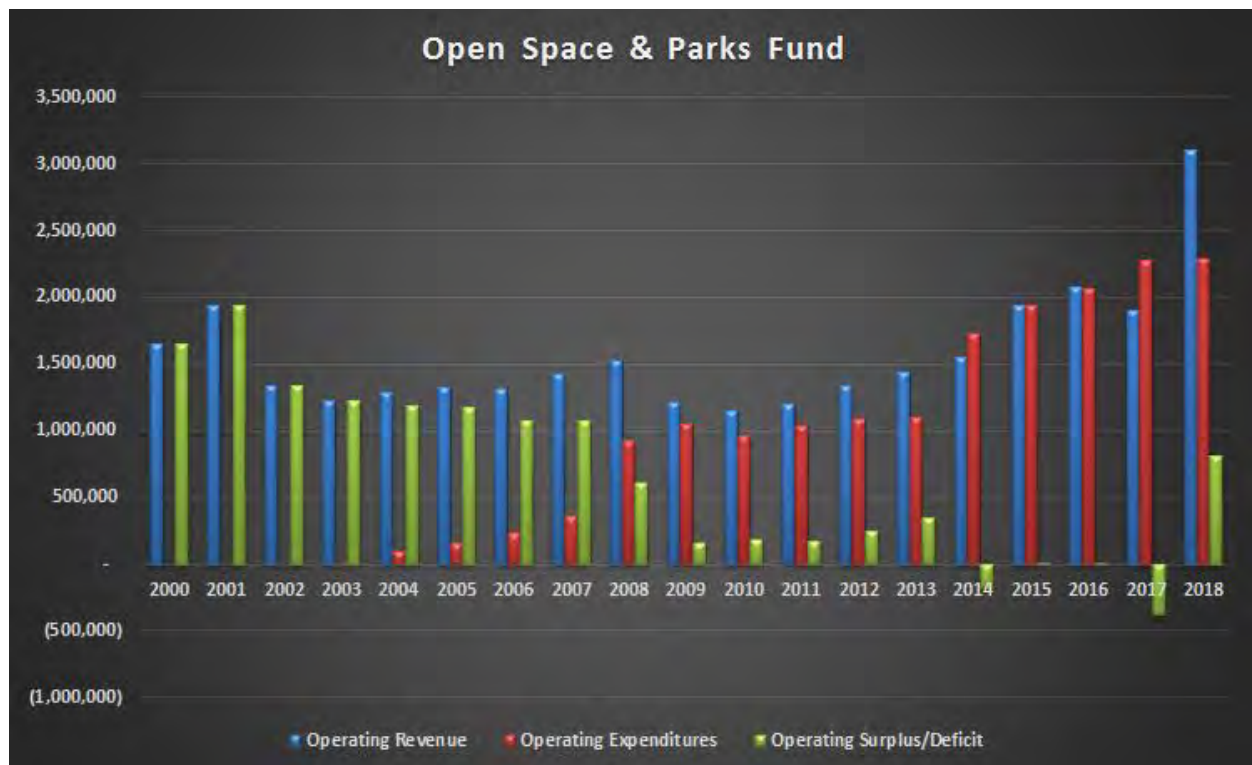
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The targeted fund balance of the Open Space and Parks Fund will include the minimum fund balance plus an amount sufficient to cover the City's share (considering other likely joint partners) of the total projected cost of acquiring the three highest priority candidate open space properties. As the highest priority properties are purchased, this amount will be adjusted.

The Open Space & Parks Fund balance is projected at \$490,000 at the end of 2018. This is 21% of operating expenditures as defined in the Reserve Policy, which exceeds the minimum (15%). At this time, not enough information is available to calculate the targeted fund balance.

The following graph summarizes a similar operating surplus/deficit analysis as presented for the General Fund and gives an indication of the Open Space & Parks Fund's ability to sustain recurring expenditures with recurring revenue over the longer term.



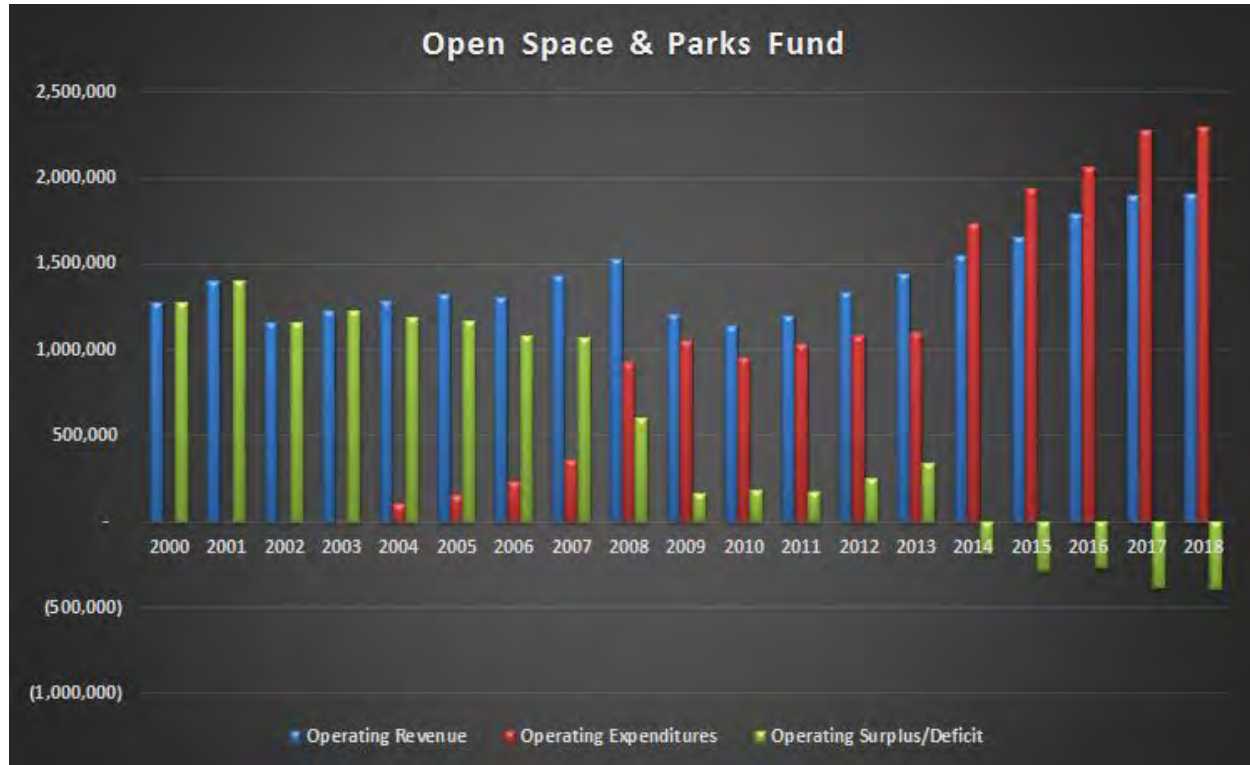
Similar to what was noted in the General Fund discussion, due to the expected continuation of operational deficits within the Open Space & Parks Fund, the transfers from the General Fund transfers are defined as recurring transfers and, therefore, are included in recurring revenue. This accounts for the large operational surplus for 2018.

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Removing the transfers from recurring revenue (reclassifying as non-recurring) gives a different perspective of operational surplus/deficit and is shown in the next graph.



The results of the analysis shown the preceding graph indicate that the recurring operating revenue in the Open Space & Parks Fund (excluding ongoing transfers from the General Fund) is unable to sustain the recurring operating expenditures, let alone capital outlay. The operating deficits for 2017 and 2018 are approximately \$400,000

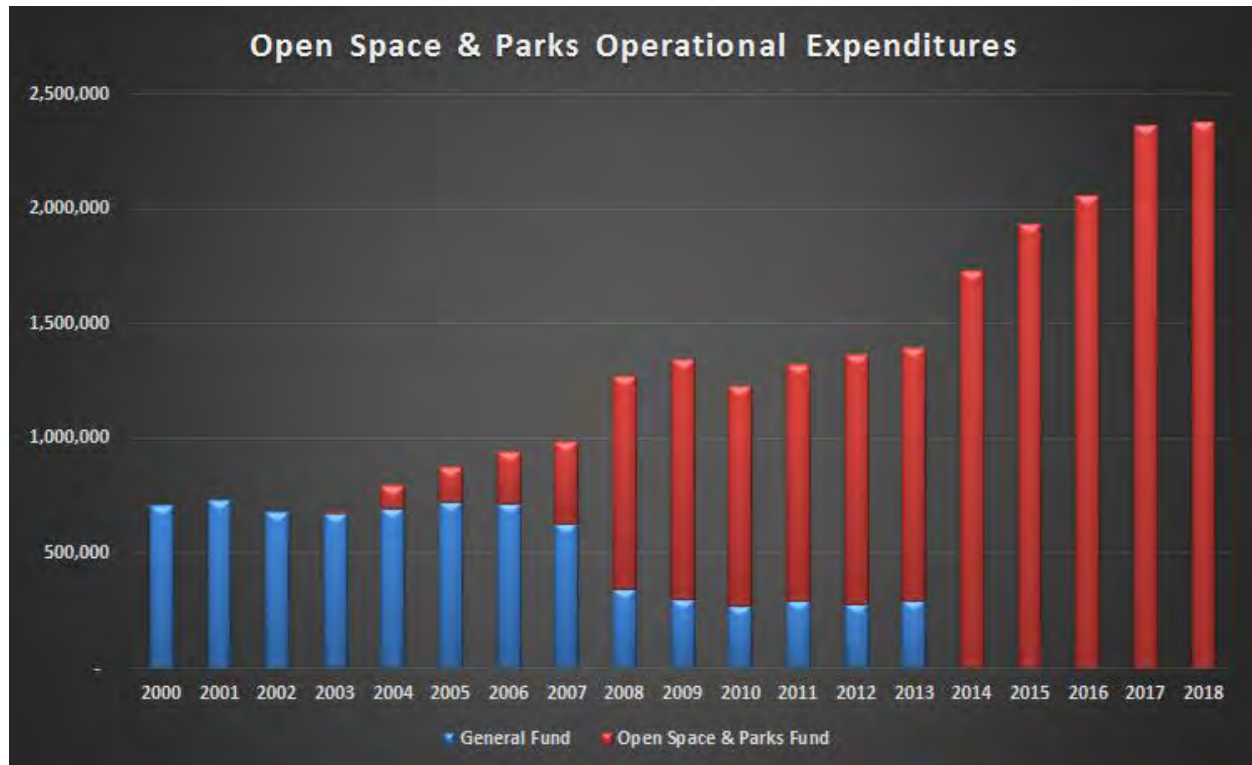
	2017	2018
Operating Revenue:		
Taxes	1,839,030	1,842,850
Other Miscellaneous	55,210	60,210
Total Operating Revenue	1,894,240	1,903,060
Operating Expenditures:		
Central Fund-Wide Charges	262,990	266,100
Snow & Ice Removal	78,340	86,770
Open Space Admin & Ops	572,250	551,700
Parks Admin & Ops	1,447,140	1,471,750
Turnback Projection	(82,630)	(83,170)
Total Operating Expenditures	2,278,090	2,293,150
Operating Deficit	(383,850)	(390,090)

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In the preceding graph, it can be seen that the operating surplus declined significantly in 2008 and then again in 2014, when it became an operating deficit. This is mostly due to a reclassification of Parks operational expenditures from the General Fund to the Open Space and Parks Fund. In 2008, approximately 50% of Parks operations were reclassified. In 2014, the remaining amount was reclassified. These changes are summarized in the following graph.

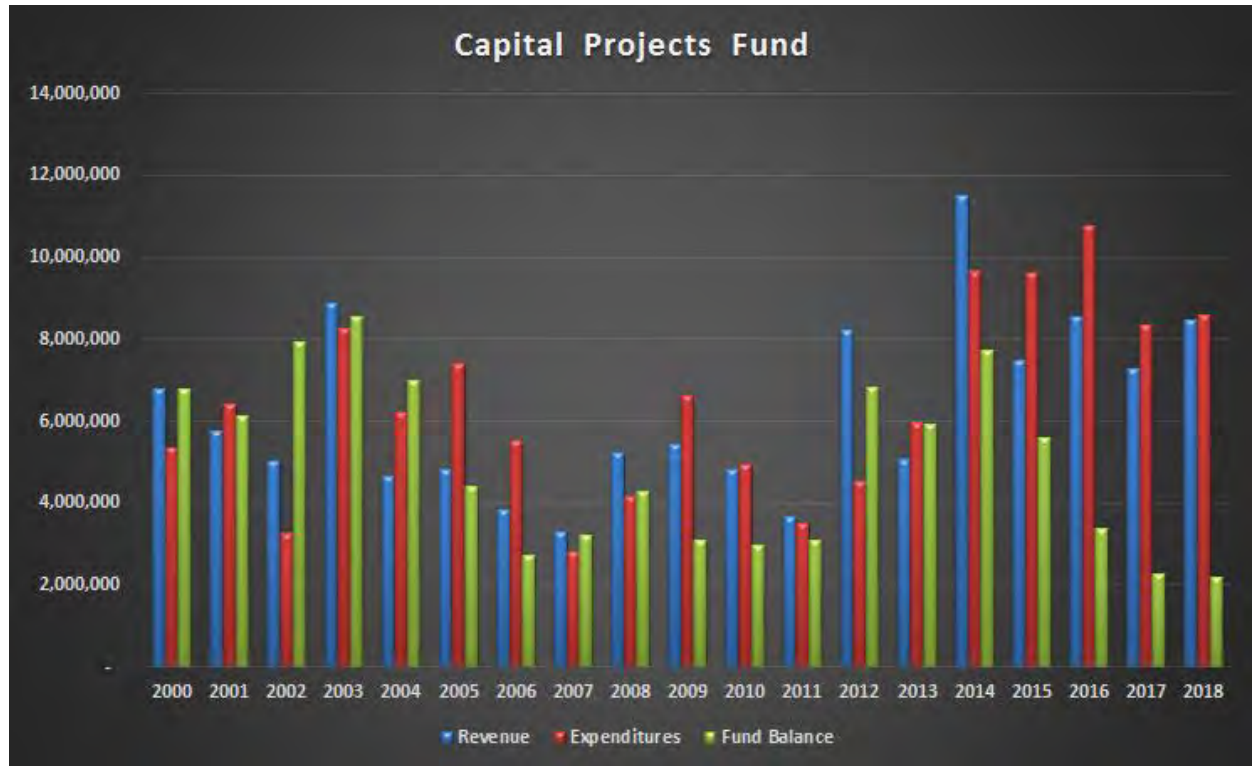


In summary, the growth of operating deficits in the Open Space & Parks Fund are not only due to the rapid growth of operational costs, but also to the reclassifications of those costs.

Capital Projects Fund Forecast:

The next graph summarizes the history and new 2017 and 2018 projections of revenue, expenditures, and fund balances for the Capital Fund. The City's Reserve Policy does not address the Capital Project Fund, However, staff has typically tried to keep at least \$2 million of reserves in the fund to hedge against revenue fluctuations, escalations in project costs, or the need to fund new unanticipated projects.

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Large fluctuations in revenue, expenditures, and fund balances in capital projects funds is typical. The 2018 ending fund balance in the Capital Projects Fund is projected at \$2.2 million.

Utility Funds Forecast:

The following graphs summarize the history and the new 2017 and 2018 projections of revenue, expenditures, and working capital balances for the Water Utility Fund, Wastewater Utility Fund, and Storm Water Utility Fund.

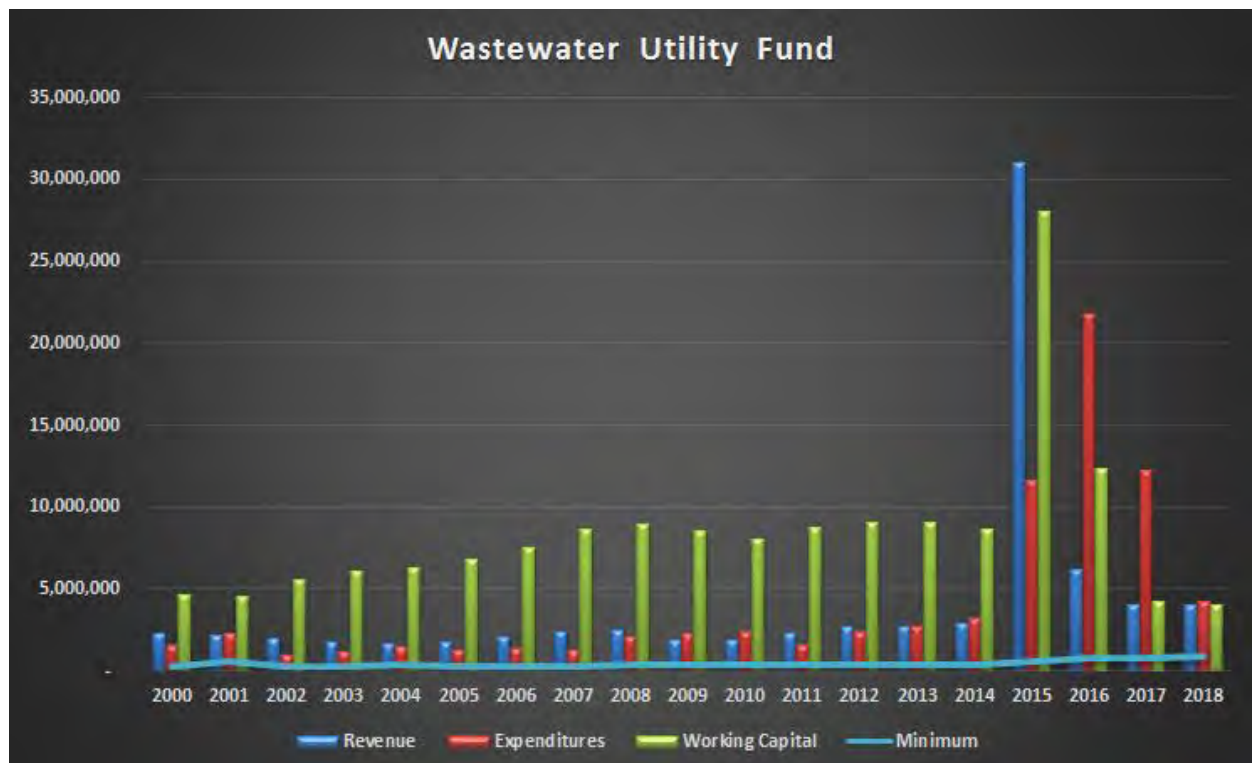
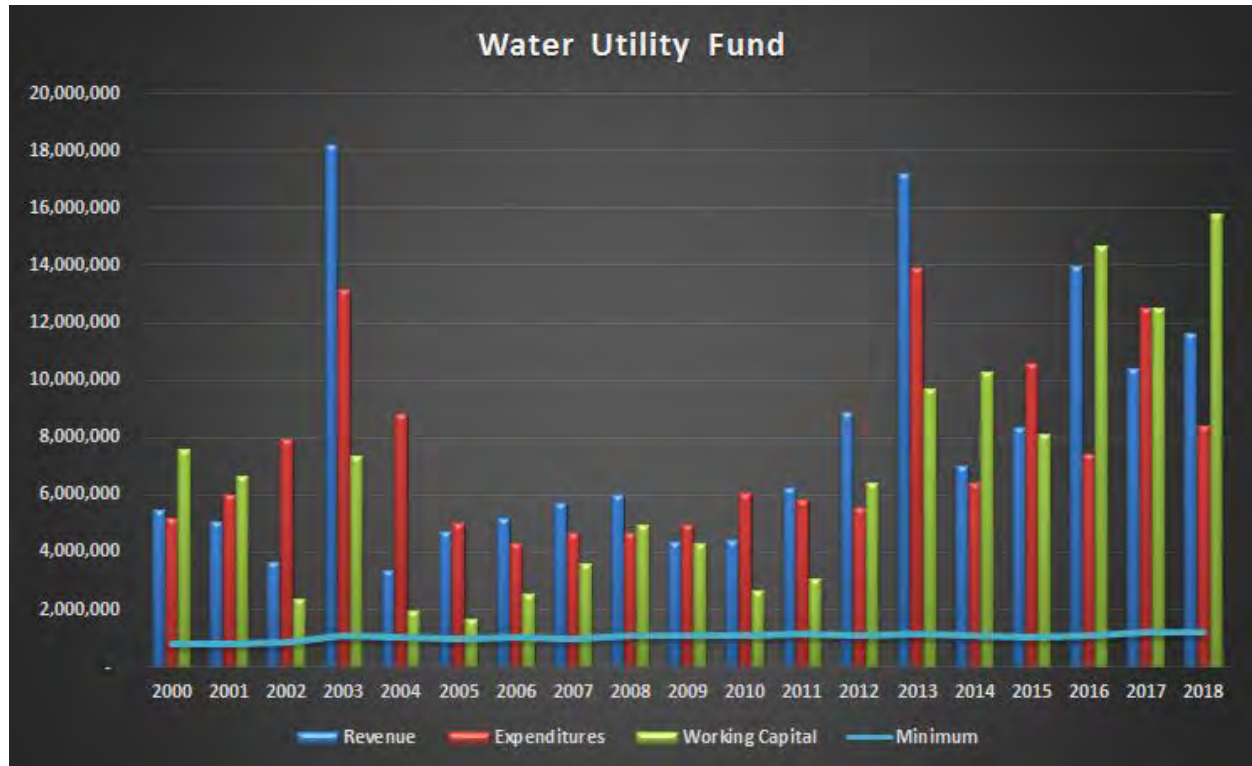
The City's Reserve Policy for the Utility Funds states,

The minimum working capital for the Water, Wastewater, and Storm Water Utility Funds shall be maintained at or above 25% of current operating expenses, as measured on the City's budgetary basis. For purpose of this policy, operating expenses are defined as all budgetary-basis expenses, excluding interfund transfers and capital outlay.

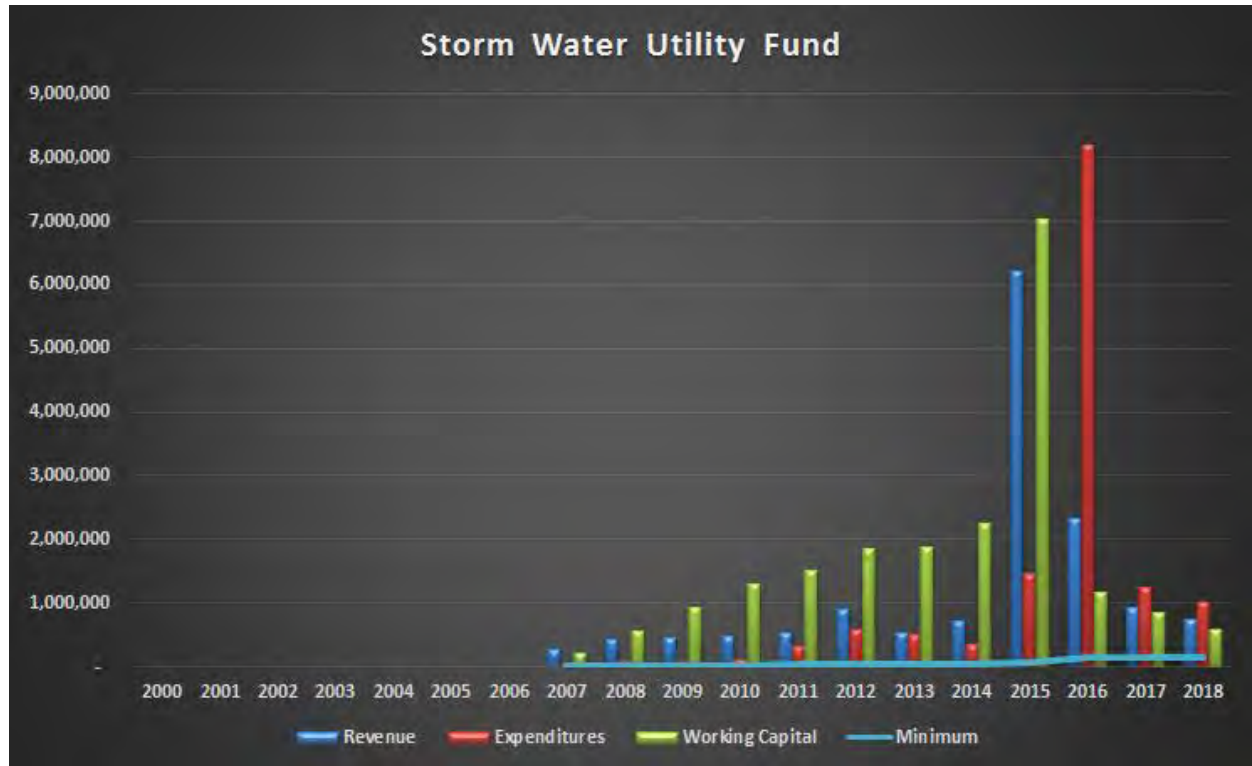
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As can be seen in the three previous graphs, the ending working capital amounts in each of the Utility Funds is in full compliance with the City's Reserve Policy.

The spikes in revenue and expenses in the Wastewater Fund and in the Storm Water Fund for 2015 and 2016 are due to the financing from the Colorado Water Resources & Power Development Authority and the corresponding outlays for the Wastewater Treatment Plant Upgrade project and the City-Wide Storm Sewer Outfall project.

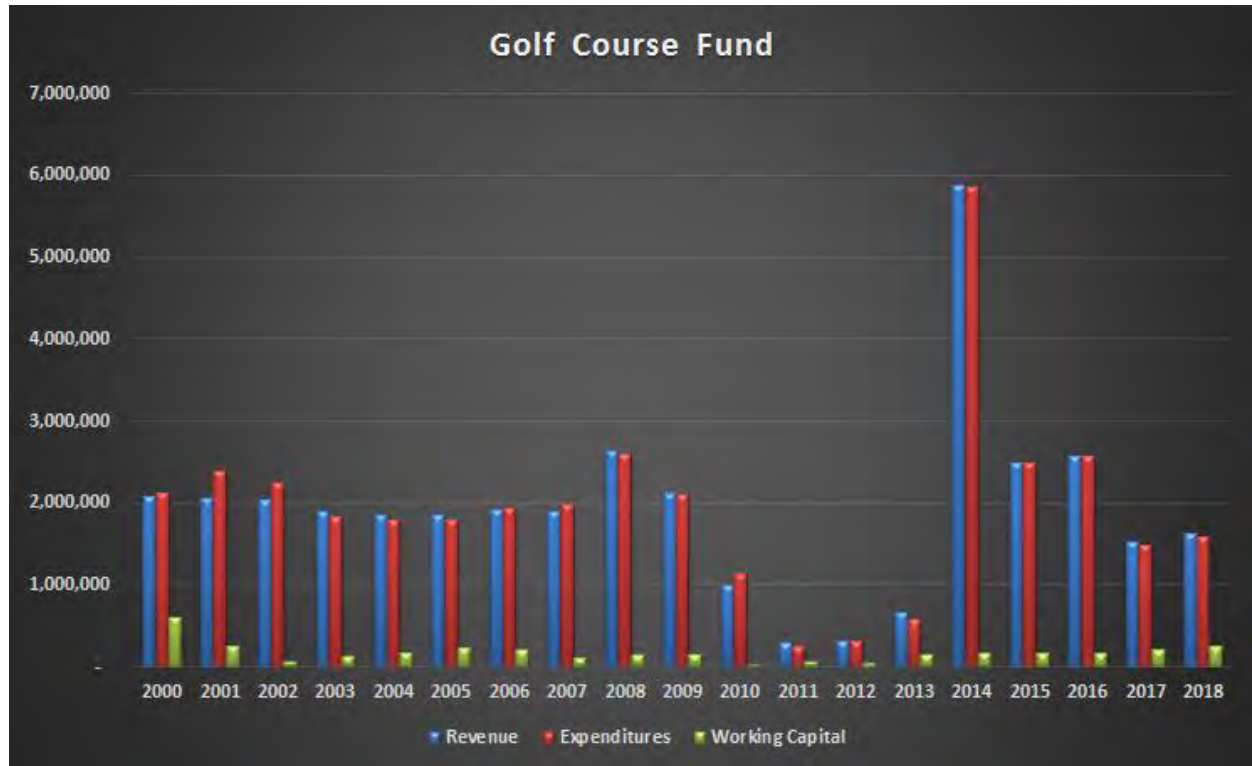
Golf Course Fund Forecast:

The final graph summarizes the history and the new 2017 and 2018 projections of revenue, expenditures, and working capital balances for the Golf Course Fund. The City's Reserve Policy does not address the Golf Course Fund.

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Effective April 1, 2010, the City entered into a license agreement with Western Golf Properties. Under this agreement, all operational revenue and expenses were accounted for by Western Golf Properties. Other than capital outlay, the only expenses recorded by the City were loan repayments to the Wastewater Utility fund. The only revenue recorded by the City was license payments from Western Golf Properties.

The revenue and expense spikes in 2014 reflect the flood reconstruction efforts and the related grants. The City reassumed operations at the golf course in mid-2015.

The revenue and expenses in 2015-2016 are significantly higher than 2017-2018 due to transfers-in from the General Fund and Capital Projects Fund and transfers-out to the Wastewater Utility Fund.

ATTACHMENTS:

1. Updated C-I-P Summary Report
2. C-I-P Review & Update Report (from the July 21 Finance Committee Meeting)
3. Schedules of Revenue by Source, Expenditures by Division, and Changes to Reserves for all funds – followed by, Schedules of Revenue & Expenditures by Program and Changes to Reserves for all funds
4. PowerPoint Presentation

Attachment 1
Five-Year Capital Improvement Plan
For the Years 2017 Through 2021
Open Space & Parks Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
201313-630101	Irrig Replacements & Improvs (40%)	20,000	20,000	20,000	20,000	-	-	-	40,000
201313-640001	Machinery & Equipment	7,934	7,934	7,500	7,500	-	-	-	15,434
201314-640001	Machinery & Equipment	7,934	7,934	7,500	7,500	-	-	-	15,434
201511-630071	Parks and Open Space Signs	-	-	31,250	31,250	31,250	31,250	31,250	125,000
201511-630101	Irrig Replacements & Improvs (60%)	30,000	30,000	30,000	30,000	43,500	-	-	103,500
201511-640001	Machinery & Equipment (54%)	55,579	55,579	52,500	52,500	92,500	40,500	40,500	281,579
201511-630127	Miner's Field Park Improvs	35,000	35,000	-	-	-	-	-	35,000
201511-660105	Soccer/Multipurpose Fields (34%)	-	-	5,100	5,100	-	-	27,500	32,600
201522-630004	Lastoska Property Conservation	12,500	12,500	-	-	-	-	-	12,500
201522-630068	Porta Toilet Enclosures	-	-	38,000	38,000	-	-	-	38,000
201522-630093	Hecla Lake Reservoir Improvs	19,155	8,000	-	-	-	-	-	8,000
201522-640001	Machinery & Equipment (18%)	6,000	6,000	17,500	17,500	-	13,500	13,500	50,500
201523-630117	Interpretive Education	3,600	3,600	6,000	6,000	6,000	14,598	-	30,198
201523-660093	Trail Connections (20%)	63,823	3,600	65,400	125,620	-	-	-	129,220
201524-640000	Motor Vehicle/Road Equipment	32,000	30,000	-	-	-	-	-	30,000
201524-640001	Machinery & Equipment (18%)	6,000	6,000	17,500	17,500	-	13,500	13,500	50,500
201528-660067	Hwy 42 Multi-Use Underpass	392,500	392,500	750,000	1,500,000	-	-	-	1,892,500
201528-660093	Trail Connections (80%)	255,293	14,400	261,600	516,900	540,964	58,394	-	1,130,658
201528-660201	Trail Projects	207,992	-	157,000	365,000	-	-	-	365,000
201528-660224	Kestral Trail Connection	62,500	62,500	-	-	-	-	-	62,500
201538-660105	Soccer/Multipurpose Fields (66%)	-	-	9,900	9,900	-	-	55,000	64,900
201755-610008	Open Space Acquisition	2,125,000	2,125,000	-	-	-	-	-	2,125,000
	Joe Carnival Site Improvements	-	-	-	-	-	-	115,000	115,000
	Community Dog Park Improvements (60%)	-	-	-	-	-	-	187,500	187,500
Total Open Space & Parks Fund		3,342,810	2,820,547	1,476,750	2,750,270	714,214	171,742	483,750	6,940,523

Conservation Trust - Lottery Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
202511-620003	Restroom Improvement Program	-	-	-	-	-	-	-	-
202511-620004	Recreation Campus Restroom	205,000	205,000	-	-	-	-	-	205,000
202511-630048	Playgrounds	280,000	280,000	280,000	280,000	280,000	280,000	280,000	1,400,000
202511-630078	Tennis Court Resurfacing	11,040	4,000	-	-	-	-	-	4,000
202511-630118	Tennis Court Renovation	29,960	29,960	57,000	57,000	-	-	-	86,960
202511-630122	Improvements at Cmty Dog Park (40%)	10,000	10,000	62,500	62,500	50,000	-	-	122,500
202511-660106	Park Landscape Renovations	-	-	117,000	117,000	-	117,000	-	234,000
202531-630118	Tennis Court Renovation (50%)	6,420	6,420	-	-	-	14,250	-	20,670
202532-630118	Tennis Court Renovation (50%)	6,420	6,420	-	-	-	14,250	-	20,670
Total Conservation Trust - Lottery Fund		548,840	541,800	516,500	516,500	330,000	425,500	280,000	2,093,800

Cemetery Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
204799-630087	General Cemetery Improvements	12,210	10,540	-	-	-	-	-	10,540
204799-640001	Machinery & Equipment (10%)	7,500	7,500	7,500	7,500	7,500	7,500	7,500	37,500
Total Cemetery Fund		19,710	18,040	7,500	7,500	7,500	7,500	7,500	48,040

Historic Preservation Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
207542-620097	Historical Museum Campus (2%)	1,000	1,000	-	-	-	-	-	1,000
207542-620098	Austin Niehoff House Rehab (60%)	45,000	7,500	45,000	82,500	30,000	-	-	120,000
207542-620109	Miners' Cabins Relocation	-	274,520	-	-	-	-	-	274,520
207542-630123	Historic Interpretive Signs	25,000	25,000	-	-	-	-	-	25,000
Total Historic Preservation Fund		71,000	308,020	45,000	82,500	30,000	-	-	420,520

Capital Projects Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
301161-600024	BCHA Affordable Housing Assist	-	-	486,120	486,120	-	-	-	486,120
301161-660005	Wayfinding	69,850	69,850	-	-	-	-	-	69,850
301161-660006	Wayfind-McCaslin & Centenn Val	70,000	70,000	-	-	-	-	-	70,000
301161-660241	Bike Share Program	10,000	10,000	-	-	-	-	-	10,000
301165-620098	Austin Niehoff House Rehab (40%)	30,000	7,500	30,000	52,500	20,000	-	-	80,000
301173-620092	Surv Upgrades for City Hall	30,000	30,000	-	-	-	-	-	30,000
301173-650035	ERP System	184,863	184,863	-	-	-	-	-	184,863
301173-650044	Desktop Prod Software Suite	44,900	44,900	-	-	-	-	-	44,900
301173-650090	Rec Center-Copier Replacement	10,000	10,000	-	-	-	-	-	10,000
301173-650091	Rec Center-RecTrack SW Upgrade	15,000	-	-	-	15,000	-	-	15,000
301173-650093	IT Room UPS Upgrade	8,000	3,210	-	-	-	-	-	3,210
301191-640118	City Hall Security Improvements	19,000	19,000	-	-	-	-	-	19,000
301211-620093	Camera System - Police&Courts	7,500	7,500	-	-	-	-	-	7,500
301211-640024	LTE D-Block Radio Program	15,000	15,000	15,000	15,000	15,000	15,000	15,000	75,000
301211-640026	Handheld Portable Radio Replac	45,730	45,730	-	-	-	-	-	45,730
301211-640106	Body Cams	45,000	25,000	-	-	-	-	-	25,000
301211-640114	FM Radio Stations	15,000	16,700	-	-	-	-	-	16,700
301211-640115	Hazardous Waste Stg Container	5,000	5,000	-	-	-	-	-	5,000
301211-650000	Office Furniture and Fixtures	5,000	3,000	-	-	-	-	-	3,000
301211-650027	Toughbook, Pntrs, Dockng Stns	8,000	8,000	-	-	-	-	-	8,000
301211-650089	Police/Courts Records Mgmt Sys	300,000	285,000	-	-	-	-	-	285,000
301212-650000	Office Furniture and Fixtures	-	-	-	-	-	-	-	-
301216-620093	Camera System - Police&Courts	7,500	7,500	-	-	-	-	-	7,500
301311-660202	Railroad Quiet Zones	472,420	300,000	2,062,670	2,062,670	-	-	-	2,362,670
301311-660227	SH 42: Hecla Dr Traffic Signal	-	-	40,000	40,000	170,620	-	-	210,620
301311-660228	Kaylix Avenue Extension North	-	-	50,000	50,000	300,000	-	-	350,000
301311-660229	Kaylix Avenue Extension South	-	-	50,000	50,000	400,000	-	-	450,000
301311-660239	SBR Connectivity Feasibility S	50,000	60,000	-	-	-	-	-	60,000
301312-630120	Bus then Bike Shelter	25,000	25,000	-	-	-	-	-	25,000
301312-640000	Motor Vehicle/Road Equipment	31,350	31,350	-	-	-	-	-	31,350
301312-650038	Lucity Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
301312-660012	Pavement Booster Program	1,300,000	1,300,000	1,500,000	1,500,000	2,000,000	2,000,000	1,500,000	8,300,000
301312-660022	Concrete Replacement	75,000	70,000	75,000	75,000	75,000	75,000	75,000	370,000
301312-660026	Street Reconstruction	2,200,000	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,200,000
301312-660066	Bridge Reconstruction Projects	-	-	-	-	-	-	-	-
301312-660068	South Street Underpass (47%)	899,330	899,330	-	-	-	-	-	899,330
301312-660074	Traffic Signals	73,000	73,000	-	-	-	-	-	73,000
301312-660079	SH 42 Short Crossing Improvs	287,406	287,406	-	-	-	-	-	287,406
301312-660203	Contract Striping w/Epoxy Pain	-	-	75,000	75,000	-	75,000	-	150,000
301312-660222	SH42 Corridor Improvements	1,495,110	-	-	1,495,110	-	-	-	1,495,110
301312-660226	Downtown Clay/Concrete Paver	110,000	110,000	125,000	125,000	130,000	60,000	-	425,000
301312-660242	Campus Drive Alignment Study	30,000	30,000	-	-	-	-	-	30,000
301313-660103	Median Improvements	-	-	137,500	137,500	137,500	137,500	137,500	550,000
301528-660068	South Street Underpass (46%)	899,330	899,330	-	-	-	-	-	899,330
301528-660069	BNSF RR Underpass/N Drainage (37%)	34,225	-	166,500	-	499,500	-	-	499,500

Capital Projects Fund (continued)

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
301532-640046	Fitness Equipment	70,000	70,000	70,000	70,000	70,000	210,000	70,000	490,000
301535-620058	Rec Center Dri Dek	-	-	10,000	10,000	-	10,000	-	20,000
301535-640109	Rec Center - Lap Line Replacem	-	-	-	-	-	-	-	-
301539-620104	Rec Center Design	218,320	218,320	-	-	-	-	-	218,320
301539-620105	Rec Center Construction Mgmt	98,630	98,630	-	-	-	-	-	98,630
301539-620106	Rec Center Construction	4,280	4,280	-	-	-	-	-	4,280
301551-620100	Library Building Automation	100,000	110,000	-	-	-	-	-	110,000
301551-650075	Library Furniture	6,050	6,050	-	-	-	-	-	6,050
301551-650083	Comprise/SAM Server Upgrade	10,000	10,000	-	-	-	-	-	10,000
301551-650084	Card Access for Library Doors	33,000	33,000	-	-	-	-	-	33,000
301551-650085	Digitize Louisville Times	87,800	80,000	-	-	-	-	-	80,000
301551-650086	Early Literacy Center	10,000	10,000	-	-	-	-	-	10,000
301551-650088	Library Tween Space	2,500	2,500	5,000	5,000	-	-	-	7,500
301552-620097	Historical Museum Campus (98%)	49,000	49,000	-	-	-	-	-	49,000
301552-620101	Jacoe Store Heating and Coolin	25,000	25,000	-	-	-	-	-	25,000
301552-650087	Makerspace Improvements	15,000	15,000	-	-	-	-	-	15,000
301553-620010	Steinbaugh Pavilion Improvs	10,500	10,500	-	-	-	30,000	-	40,500
301553-620084	ADA Accessibility- Arts Center	18,552	18,552	-	-	-	-	-	18,552
301553-620091	Ctr for the Arts - ADA & Stor	32,676	32,676	-	-	-	-	-	32,676
301553-620099	Exterior Lighting-Arts Center	15,500	15,500	-	-	-	-	-	15,500
301651-660008	Downtown Pkg/Transit Project	-	6,020	-	-	-	-	-	6,020
	Police Department Restrooms and Lockers	-	-	-	-	-	91,000	-	91,000
	Community Park - Sculpture Walkway	-	-	-	-	-	30,000	30,000	60,000
	Library Carpet Replacement	-	-	-	-	-	-	160,000	160,000
	Police & Court Carpet Replacement	-	-	-	-	-	-	54,000	54,000
	City Hall Carpet Replacement	-	-	-	-	-	-	80,000	80,000
	SH42 - Pine St to Short St Geometric Improvements	-	-	-	-	-	300,000	1,500,000	1,800,000
	Tennis Court Renovation (75%)	-	-	-	-	171,000	85,500	-	256,500
	Park Irrigation Upgrades	-	-	-	-	250,000	250,000	250,000	750,000
	Community Park Sprayground Renovation	-	-	-	-	-	-	50,000	50,000
Total Capital Projects Fund		9,763,198	7,997,073	6,897,790	8,273,900	6,253,620	5,369,000	5,921,500	33,815,093

Water Utility Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
501498-600025	Fire Hydrant Painting	18,000	18,000	-	12,500	-	-	-	30,500
501498-640000	Motor Vehicle/Road Equipment	30,750	30,750	31,520	31,520	-	-	-	62,270
501498-660182	Water Line Replacement	4,305,000	2,500,000	543,170	543,170	331,680	335,560	299,820	4,010,230
501498-660205	PRV Replacement	40,000	40,000	-	-	-	-	-	40,000
501498-660221	HBWTP Filter Media Replacement	155,000	155,000	-	-	-	-	-	155,000
501498-660234	Tube Settler Replacement	589,380	442,000	-	786,000	-	-	-	1,228,000
501498-660237	Water Tank Int Structure Maint	-	-	105,060	105,060	-	-	-	105,060
501498-660246	WTP Facility Painting	200,000	200,000	-	-	-	-	-	200,000
501498-668018	HBWTP Flash Mixer Replacement	174,250	174,250	-	-	-	-	-	174,250
501499-640112	Harper Lake Stop Logs	55,000	35,000	-	-	-	-	-	35,000
501499-640116	Water Plants Disinfection Eval	102,500	102,500	472,780	472,780	-	-	-	575,280
501499-640117	WTP Instrumentation Upgrades	153,750	153,750	52,530	-	-	-	-	153,750
501499-650035	ERP System	12,615	12,615	-	-	-	-	-	12,615
501499-650038	Lucity Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
501499-650080	Water Facilities SCADA Upgrade	250,000	250,000	26,270	-	-	-	-	250,000
501499-660190	NCWCD-Windy Gap Firming Proj	350,624	350,624	905,000	905,000	905,000	905,000	905,000	3,970,624
501499-660207	SCWTP Pump Station Improvement	2,800,000	2,240,000	-	-	-	-	-	2,240,000
501499-660208	Louisville PL Condition Assess	250,000	250,000	-	-	-	-	-	250,000
501499-660209	SCWTP Drying Bed Rehab	174,250	-	-	-	-	-	-	-
501499-660210	Water Facilities Security Upgr	99,920	99,920	-	-	-	-	-	99,920
501499-660211	Howard Diversion Upgrades	133,997	-	-	134,000	-	-	-	134,000
501499-660212	SCWTP Recycle Pond Maintenance	-	-	52,530	52,530	86,150	-	-	138,680
501499-660230	HBWTP HVAC Upgrade	82,000	82,000	-	-	-	-	-	82,000
501499-660231	Louisville Lateral Ditch Pipin	205,000	205,000	210,130	420,000	-	-	-	625,000
501499-660232	Cent/McCaslin Hi Zone Water Lp	55,000	55,000	-	-	-	-	-	55,000
501499-660233	WTP Caustic Tank Upsizing	25,630	25,630	-	-	-	-	-	25,630
501499-660235	WTP Floc/Sed Basin Covers	-	-	893,030	-	-	-	-	-
501499-660236	SBR Ditch Lining	-	-	84,050	84,050	86,150	88,310	90,510	349,020
501499-660243	Louisville Pipeline Flow Control	250,000	250,000	-	-	-	-	-	250,000
	SCWTP Inventory/Equipment Building	-	-	-	-	538,450	-	-	538,450
	SWSP Transmission Capacity	-	-	-	-	129,230	1,324,580	-	1,453,810
	Bleach Booster Station for High Zone Tank	-	-	-	-	-	-	16,970	16,970
	Lower Pond Pump Station & VFD Rehab	-	-	-	-	-	-	84,860	84,860
	McKay Reservoir Pipeline	-	-	-	-	-	-	1,131,410	1,131,410
	Pipeline Modifications for Marshall Lake	-	-	-	-	-	-	45,260	45,260
	Water Rights Acquisition	-	-	-	-	-	-	565,700	565,700
Total Water Utility Fund		10,541,542	7,700,915	3,376,070	3,571,610	2,076,660	2,653,450	3,139,530	19,142,165

Wastewater Utility Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
502498-660183	Sewer Utility Lines	2,152,500	1,300,000	819,490	819,490	393,070	408,410	429,940	3,350,910
502498-660195	Sewer Main Video	25,000	25,000	-	-	-	-	-	25,000
502498-660216	Reuse System Replacement	-	-	32,150	32,150	-	66,780	-	98,930
502499-640113	WWTP Laboratory Equipment	6,670	6,670	-	-	-	-	-	6,670
502499-650035	ERP System	12,615	12,615	-	-	-	-	-	12,615
502499-650038	Lucity Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
502499-660153	Wastewater Plant Upgrade	7,572,624	7,572,624	-	-	-	-	-	7,572,624
502499-660218	CTC Lift Station Controls	20,000	20,000	-	-	-	-	-	20,000
	Drum Thickener Polymer Feed System	-	-	-	-	26,920	-	-	26,920
	Sanitary Sewer Maintenance Equipment Replacement	-	-	-	-	160,000	-	-	160,000
	Drum Thickener Replacement	-	-	-	-	-	220,760	-	220,760
Total Wastewater Utility Fund		9,818,285	8,965,785	851,640	876,640	579,990	695,950	429,940	11,548,305

Storm Water Utility Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
503499-630024	BNSF RR Underpass/N Drainage (63%)	157,500	-	283,500	-	742,500	-	-	742,500
503499-630030	CCS Drainage	250,000	-	-	250,000	-	-	-	250,000
503499-630096	Detention Pond Maintenance	112,750	112,750	115,500	115,500	118,000	121,500	124,500	592,250
503499-630128	Ctywide Strm Sewr Outfall Imp2	-	320,000	-	-	-	-	-	320,000
503499-640000	Motor Vehicle/Road Equipment	26,000	26,000	-	-	-	-	-	26,000
503499-640001	Machinery & Equipment	18,000	18,000	-	-	-	-	-	18,000
503499-650038	Lucity Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
503499-660068	South Street Underpass (7%)	92,640	92,640	-	-	-	-	-	92,640
503499-660238	Goodhue Ditch Storm Wtr Divers	16,000	16,000	-	-	80,000	-	-	96,000
	Cottonwood Park Floodplain	-	-	-	-	-	-	250,000	250,000
Total Storm Water Utility Fund		701,766	614,266	399,000	390,500	940,500	121,500	374,500	2,441,266

Golf Course Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
520799-620102	Golf Clubhouse Roof Replacemen	40,000	-	-	40,000	-	-	-	40,000
520799-620103	Equipment Storage Building	131,900	-	-	-	-	-	-	-
520799-630126	Pavilion Renovation	25,000	-	-	-	-	-	-	-
520799-650063	Information Technology	23,942	20,000	-	-	-	-	-	20,000
Total Golf Course Fund		220,842	20,000	-	40,000	-	-	-	60,000

Technology Management Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
602120-650015	Computer-Hardware	41,768	41,768	35,000	35,000	35,000	35,000	35,000	181,768
602551-650092	Library Public Access Computer	50,000	50,000	-	-	-	-	-	50,000
Total Technology Management Fund		91,768	91,768	35,000	35,000	35,000	35,000	35,000	231,768

Fleet Management Fund

Project Account	Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
603211-640000	Motor Vehicle/Road Equipment	206,700	206,700	144,690	144,690	227,890	239,280	251,250	1,069,810
603312-640000	Motor Vehicle/Road Equipment	32,000	32,000	-	-	-	-	-	32,000
Total Fleet Management Fund		238,700	238,700	144,690	144,690	227,890	239,280	251,250	1,101,810

All Funds

Fund Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Open Space & Parks Fund	3,342,810	2,820,547	1,476,750	2,750,270	714,214	171,742	483,750	6,940,523
Conservation Trust - Lottery Fund	548,840	541,800	516,500	516,500	330,000	425,500	280,000	2,093,800
Cemetery Fund	19,710	18,040	7,500	7,500	7,500	7,500	7,500	48,040
Historic Preservation Fund	71,000	308,020	45,000	82,500	30,000	-	-	420,520
Capital Projects Fund	9,763,198	7,997,073	6,897,790	8,273,900	6,253,620	5,369,000	5,921,500	33,815,093
Water Utility Fund	10,541,542	7,700,915	3,376,070	3,571,610	2,076,660	2,653,450	3,139,530	19,142,165
Wastewater Utility Fund	9,818,285	8,965,785	851,640	876,640	579,990	695,950	429,940	11,548,305
Storm Water Utility Fund	701,766	614,266	399,000	390,500	940,500	121,500	374,500	2,441,266
Golf Course Fund	220,842	20,000	-	40,000	-	-	-	60,000
Technology Management Fund	91,768	91,768	35,000	35,000	35,000	35,000	35,000	231,768
Fleet Management Fund	238,700	238,700	144,690	144,690	227,890	239,280	251,250	1,101,810
Total for All Funds	35,358,461	29,116,914	13,749,940	16,689,110	11,195,374	9,718,922	10,922,970	77,843,290

City of Louisville - Budget versus Actual CIP YTD 2017							
Account number	Description	Budget 2017	YTD Balance 2017	% Spent	Carry-Forward, Original, or Amended	2017 Estimate	Notes updated Quarterly (Last updated 6/30/17)
OPEN SPACE AND PARKS FUND							
201755-610008	Open Space Acquisition	\$2,125,000	\$0	0.0%	Amended \$2.1M	\$2,125,000	Negotiations on-going
201522-630004	Lastoka Property Conservation	\$12,500	\$0	0.0%	Original	\$12,000	Waiting on Boulder County-Suspended
201522-630093	Hecla Lake Reservoir Improvs	\$19,155	\$0	0.0%	Carry-Forward \$19K (2015)	\$8,000	Complete
201313-630101	Irrig Replacements & Improvs	\$20,000	\$7,077	35.4%	Original	\$15,000	Purchased irrigation clocks to be installed after irrigation season
201511-630101	Irrig Replacements & Improvs	\$30,000	\$26,622	88.7%	Original	\$26,000	Purchased irrigation clocks to be installed after irrigation season
201523-630117	Interpretive Education	\$3,600	\$0	0.0%	Original	\$3,000	To be completed in the Fall, maybe a small amount this Summer for a temporary sign
201511-630127	Miner's Field Park Improvs	\$35,000	\$0	0.0%	Amended \$35K	\$35,000	Sidewalk to be completed in July, fencing and landscaping in October
201524-640000	Motor Vehicle/Road Equipment	\$32,000	\$0	0.0%	Original	\$30,000	Purchased (in-transit)
201313-640001	Machinery & Equipment	\$7,934	\$0	0.0%	Amended \$434	\$8,000	Park equipment to be purchased in October after mowing season is complete
201314-640001	Machinery & Equipment	\$7,934	\$0	0.0%	Amended \$434	\$8,000	Park equipment to be purchased in October after mowing season is complete
201511-640001	Machinery & Equipment	\$55,579	\$3,747	6.7%	Amended \$10K	\$50,000	Park equipment to be purchased in October after mowing season is complete
201522-640001	Machinery & Equipment	\$6,000	\$0	0.0%	Original	\$6,000	Park equipment to be purchased in October after mowing season is complete
201524-640001	Machinery & Equipment	\$6,000	\$0	0.0%	Original	\$6,000	Park equipment to be purchased in October after mowing season is complete
201528-660067	Hwy 42 Multi-use Underpass	\$300,000	\$0	0.0%	Original	\$300,000	Survey is complete, consultant has started design
201528-660069	BNSF RR Underpass/N Drainage	\$92,500	\$0	0.0%	Original	\$93,000	Urban Drainage to do this project and we supply partial funding. We give funding in 2018 also with construction beginning in 2019
201523-660093	Trail Connections	\$63,823	\$0	0.0%	Original	\$3,600	See comment below
201528-660093	Trail Connections	\$255,293	\$0	0.0%	Original	\$14,400	Have retained the services of Loris & Associates to provide plans and specifications for trail connections. It is anticipated that a contract for construction will be awarded in 2017
201528-660201	Trail Projects	\$207,992	\$0	0.0%	Original	\$0	Design 2017, construction 2018 will require review and approval from CDOT and/or IGA's and implementation of small area plan recommendations
201528-660224	Kestral Trail Connection	\$62,500	\$0	0.0%	Carry-Forward \$63K	\$60,000	Developer has this scheduled for Sept. and then we will reimburse them
OPEN SPACE AND PARKS FUND TOTAL		\$3,342,810	\$37,445	1.1%		\$2,803,000	
CT-LOTTERY FUND							
202511-620003	Restroom Improvement Program	\$0	\$162	0.0%	Original		
202511-620004	Recreation Campus Restroom	\$205,000	\$500	0.2%	Carry-Forward \$153K (2015), Amended \$52K	\$205,000	Unit ordered, pending Planning Department approval.
202511-630048	Playgrounds	\$280,000	\$0	0.0%	Original	\$280,000	Recommendation to replace Heritage Park playground going before City Council for formal consideration on 7/18/17
202511-630078	Tennis Court Resurfacing	\$11,040	\$0	0.0%	Carry-Forward \$11K	\$4,000	To be completed in July
202511-630118	Tennis Court Renovation	\$29,960	\$17,500	58.4%	Carry-Forward \$30K	\$30,000	Complete
202531-630118	Tennis Court Renovation	\$6,420	\$3,750	58.4%	Carry-Forward \$6K	\$6,000	Complete
202532-630118	Tennis Court Renovation	\$6,420	\$3,750	58.4%	Carry-Forward \$6K	\$6,000	Complete
202511-630122	Improvements at Community Dog Park	\$10,000	\$0	0.0%	Original	\$10,000	Not started
CT-LOTTERY FUND TOTAL		\$548,840	\$25,662	4.7%		\$541,000	
CEMETERY FUND							
204799-630087	General Cemetery Improvements	\$12,210	\$10,540	86.3%	Carry-Forward \$12K	\$10,500	Complete
204799-640001	Machinery & Equipment	\$7,500	\$0	0.0%	Original	\$5,000	Cemetery equipment to be purchased in October after mowing season is complete
CEMETERY FUND TOTAL		\$19,710	\$10,540	53.5%		\$15,500	
HISTORICAL PRESERVATION							
207542-620097	Historical Museum Campus	\$1,000	\$1	0.1%	Original	\$1,000	Complete
207542-620098	Austin Niehoff House Rehab	\$45,000	\$0	0.0%	Original	\$7,500	Design in late 2017 work in 2018, involves foundation issues could be
207542-630123	Historic Interpretive Signs	\$25,000	\$0	0.0%	Original	\$25,000	25% Complete, going to bid this Summer with install for Fall 2017
HISTORICAL FUND TOTAL		\$71,000	\$1	0.0%		\$33,500	
CAPITAL PROJECTS FUND							
301553-620010	Steinbaugh Pavilion Improvs	\$10,500	\$0	0.0%	Original	\$10,000	Fall completion
301553-620084	ADA Accessibility- Arts Center	\$18,552	\$18,552	100.0%	Carry-Forward \$4K, Amended \$14K	\$18,000	Complete
301553-620091	Ctr for the Arts - ADA & Stor	\$32,676	\$32,676	100.0%	Carry-Forward \$30K, Amended \$3K	\$33,000	Complete
301173-620092	Surv Upgrades for City Hall	\$30,000	\$30,000	100.0%	Carry-Forward \$30K	\$30,000	Complete
301211-620093	Camera System - Police&Courts	\$7,500	\$0	0.0%	Carry-Forward \$7.5K	\$7,500	Consulting with current camera vendor in July for estimate/final decision as to scope. Expected completion is end of third quarter 2017
301216-620093	Camera System - Police&Courts	\$7,500	\$0	0.0%	Carry-Forward \$7.5K	\$7,500	Consulting with current camera vendor in July for estimate/final decision as to scope. Expected completion is end of third quarter 2017

Account number	Description	Budget 2017	YTD Balance 2017	% Spent	Carry-Forward, Original, or Amended	2017 Estimate	Notes updated Quarterly (Last updated 6/30/17)
301552-620097	Historical Museum Campus	\$49,000	\$72	0.1%	Original	\$49,000	Design in process, decisions to be made at upcoming July 25 study session
301165-620098	Austin Niehoff House Rehab	\$30,000	\$0	0.0%	Original	\$7,500	Design in late 2017 work in 2018, involves foundation issues could be
301553-620099	Exterior Lighting-Arts Center	\$15,500	\$0	0.0%	Original	\$15,000	Part of Rec Center/Memory Square to begin in September
301551-620100	Library Building Automation	\$100,000	\$0	0.0%	Original	\$110,000	Completion expected to be 3rd Quarter
301552-620101	Jacoe Store Heating and Coolin	\$25,000	\$0	0.0%	Original	\$25,000	To be purchased and installed in Fall 2017
301539-620104	Rec Center Design	\$218,320	\$218,314	100.0%	Amended \$218K	\$218,000	Complete
301539-620105	Rec Center Construction Mgmt	\$98,630	\$98,625	100.0%	Amended \$99K	\$99,000	Complete
301539-620106	Rec Center Construction	\$4,280	\$4,277	99.9%	Amended \$4K	\$4,200	Complete
301312-630120	Bus then Bike Shelter	\$25,000	\$0	0.0%	Amended \$25K	\$25,000	Boulder County is handling installation with the City reimbursing. It will go out to bid in the next month or two and construction is slated for later this
301312-640000	Motor Vehicle/Road Equipment	\$31,350	\$0	0.0%	Amended \$31K	\$30,000	Purchased (in-transit)
301211-640024	LTE D-Block Radio Program	\$15,000	\$3,346	22.3%	Original	\$15,000	25% Complete, more ordering through Summer to be complete by Q3
301211-640026	Handheld Portable Radio Replac	\$45,730	\$0	0.0%	Original	\$45,000	To begin ordering radios first week of July, and have project completed by third quarter of 2017
301532-640046	Fitness Equipment	\$70,000	\$0	0.0%	Original	\$70,000	Not yet started. Rec Center to begin the process of ordering in the Fall with completion by end of year
301211-640106	Body Cams	\$45,000	\$0	0.0%	Carry-Forward \$45K	\$25,000	25% Complete, more ordering through Summer to be complete by Q3
301535-640109	Rec Center - Lap Line Replace	\$0	\$167	0.0%		\$200	No budget
301212-650000	Office Furniture and Fixtures	\$0	\$157	0.0%		\$200	No budget
301211-640114	FM Radio Stations	\$15,000	\$16,704	111.4%	Original	\$16,700	Complete
301211-640115	Hazardous Waste Stg Container	\$5,000	\$0	0.0%	Original	\$5,000	Police to reach a decision in July. Expect to have this project implemented by the end of the year and expect to spend the full amount. There are some Planning and Zoning issues to consider in terms of placement at the PD
301191-640118	City Hall Security Improvement	\$19,000	\$0	0.0%	Amended \$19K	\$19,000	Contract preperation complete, installation to begin in August
301211-650000	Office Furniture and Fixtures	\$5,000	\$2,984	59.7%	Carry-Forward \$5K	\$3,000	Complete
301211-650027	Toughbook, Pntrts, Docking Stns	\$8,000	\$0	0.0%	Carry-Forward \$8K (2015)	\$8,000	4 laptops, have not started project yet
301173-650035	ERP System	\$184,863	\$19,530	10.6%	Carry-Forward \$138K	\$185,000	80% Complete
301312-650038	Lucity Software	\$28,876	\$11,770	40.8%	Amended \$29K	\$28,000	Will roll-over to be completed in 2018
301173-650044	Desktop Prod Software Suite	\$44,900	\$13,510	30.1%	Carry-Forward \$45K	\$45,000	Microsoft upgrade to be completed by September, in the process of ordering
301551-650075	Library Furniture	\$6,050	\$0	0.0%	Carry-Forward \$6K	\$6,000	Design work complete, currently testing furniture in house with ordering in the Fall
301551-650083	Comprise/SAM Server Upgrade	\$10,000	\$9,714	97.1%	Original	\$10,000	90% complete at the end of June, to be completed by mid July
301551-650084	Card Access for Library Doors	\$33,000	\$1,780	5.4%	Original	\$33,000	Installation to begin in August
301551-650085	Digitize Louisville Times	\$87,800	\$72,862	83.0%	Original	\$80,000	Several stage process, we have provided all documents. 35% complete at this time
301551-650086	Early Literacy Center	\$10,000	\$0	0.0%	Original	\$10,000	Design work complete, currently testing furniture in house with ordering in the Fall
301552-650087	Makerspace Improvements	\$15,000	\$0	0.0%	Original	\$15,000	Not started but to be completed by year end
301551-650088	Library Tween Space	\$2,500	\$0	0.0%	Original	\$2,500	Design work complete
301211-650089	Police/Courts Records Mgmt Sys	\$300,000	\$0	0.0%	Original	\$285,000	Working w/ existing vendor (Motorola) to upgrade RMS. Product demo scheduled for late July
301173-650090	Rec Center-Copier Replacement	\$10,000	\$0	0.0%	Original	\$10,000	Complete
301173-650091	Rec Center-RecTrack SW Upgrade	\$15,000	\$0	0.0%	Original	\$0	Project to be delayed until 2019
301173-650093	IT Room UPS Upgrade	\$8,000	\$3,206	40.1%	Original	\$3,200	Complete
301161-660005	Wayfinding	\$69,850	\$0	0.0%	Carry-Forward \$70K (2012)	\$70,000	Have retained the services of Loris & Associates to provide plans and specifications for trail connections. It is anticipated that a contract for construction will be awarded in 2017
301161-660006	Wayfind-McCaslin & Centenn Val	\$70,000	\$365	0.5%	Carry-Forward \$70K (2013)	\$70,000	See above
301651-660008	Downtown Pkg/Transit Project	\$0	\$6,023	0.0%	Original	\$6,000	No budget
301312-660012	Pavement Booster Program	\$1,300,000	\$90,580	7.0%	Original	\$1,300,000	Under Construction
301312-660022	Concrete Replacement	\$75,000	\$30,212	40.3%	Original	\$70,000	90% Complete, August completion
301312-660026	Street Reconstruction	\$2,200,000	\$265,946	12.1%	Original	\$2,200,000	Under Construction
301312-660066	Bridge Reconstruction Projects	\$0	\$40	0.0%	Original	\$40	No budget
301312-660068	South Street Underpass	\$899,330	\$193,168	21.5%	Carry-Forward \$739 (2014), Amended \$160K	\$900,000	August/Sept. to be substantially complete
301528-660068	South Street Underpass	\$899,330	\$193,168	21.5%	Carry-Forward \$739 (2014), Amended \$160K	\$900,000	August/Sept. to be substantially complete
301528-660069	BNSF RR Underpass/N Drainage	\$34,225	\$0	0.0%	Amended \$34K (from 2018)	\$34,000	Urban Drainage to do this project and we supply partial funding. We give funding in 2018 also with construction for UD beginning in 2019
301312-660074	Traffic Signals	\$73,000	\$0	0.0%	Amended \$73K (hit and run \$20K)	\$70,000	\$73K Project planning has just started
301312-660079	SH 42 Short Crossing Improvs	\$287,406	\$45,933	16.0%	Carry-Forward \$274 (2014), Amended \$14K	\$287,400	In design
301311-660202	Railroad Quiet Zones	\$472,420	\$42,441	9.0%	Carry-Forward \$274, Amended \$14K	\$300,000	In design
301312-660222	SH42 Corridor Improvements	\$1,495,110	\$0	0.0%	Carry-Forward \$1.5M	\$0	Bidding in late Fall and will roll-over to 2018
301312-660226	Downtown Clay/Concrete Paver	\$110,000	\$0	0.0%	Original	\$110,000	20% Complete, just started project in June

Account number	Description	Budget 2017	YTD Balance 2017	% Spent	Carry-Forward, Original, or Amended	2017 Estimate	Notes updated Quarterly (Last updated 6/30/17)
301311-660239	SBR Connectivity Feasibility S	\$50,000	\$3,000	6.0%	Original	\$60,000	Currently preparing RFP bid process
301161-660241	Bike Share Program	\$10,000	\$0	0.0%	Amended \$10K	\$10,000	Preparing an IGA with Commuting Solutions and other jurisdictions
301312-660242	Campus Drive Alignment Study	\$30,000	\$0	0.0%	Amended \$30K	\$30,000	Superior to do this project and IGA being signed soon, we will reimburse Superior
	CAPITAL PROJECTS FUND TOTAL	\$9,763,198	\$1,429,118	14.6%		\$8,025,940	
	REC CENTER EXPANSION						
303120-620104	Rec Center Design	\$1,075,000	\$59,592	5.5%	Amended \$1.1M	\$1,300,000	Project has moved into development documents phase
303120-620105	Rec Center Construction Mgmt	\$162,000	\$0	0.0%	Amended \$162K	\$162,000	The project has moved from conceptual to schematic and is now in design development moving toward a guaranteed maximum price (GMP) for the project for construction
303120-620106	Rec Center Construction	\$3,732,000	\$0	0.0%	Amended \$3.7M	\$3,732,000	Foundation package to City Council in August. GMP in October
	REC CENTER EXPANSION FUND TOTAL	\$4,969,000	\$59,592	1.2%		\$5,194,000	
	WATER FUND						
501498-600025	Fire Hydrant Painting	\$18,000	\$0	0.0%	Amended \$18K	\$18,000	Currently in the bid process work will begin in September
501498-640000	Motor Vehicle/Road Equipment	\$30,750	\$0	0.0%	Original	\$31,000	Complete-payment pending
501499-640112	Harper Lake Stop Logs	\$55,000	\$35,000	63.6%	Carry-Forward \$55K	\$35,000	Complete
501499-640116	Water Plants Disinfection Eval	\$102,500	\$26	0.0%	Original	\$100,000	In design phase now, to begin in Fall of 2017 and most likely roll into 2018
501499-640117	WTP Instrumentation Upgrades	\$153,750	\$2,486	1.6%	Original	\$150,000	Just beginning to be completed in the Fall
501499-650035	ERP System	\$12,615	\$2,923	23.2%	Amended \$6K	\$13,000	80% Complete
501499-650038	Lucity Software	\$28,876	\$11,770	40.8%	Amended \$28K	\$29,000	Will roll-over to be completed in 2018
501499-650080	Water Facilities SCADA Upgrade	\$250,000	\$52,753	21.1%	Carry-Forward \$198, Amended \$52K	\$250,000	10% Complete projected to be complete at the end of 2017 or early 2018
501498-660182	Water Line Replacement	\$4,305,000	\$134,711	3.1%	Original	\$2,500,000	25% complete. Staff recognized savings through bidding larger project than typical yearly replacements
501499-660190	NCWCD-Windy Gap Firing Proj	\$350,624	\$0	0.0%	Amended \$75K	\$350,000	Currently in design
501498-660205	PRV Replacement	\$40,000	\$0	0.0%	Amended \$40K	\$40,000	To begin in the Fall
501499-660207	SCWTP Pump Station Improvement	\$2,800,000	\$68,039	2.4%	Carry-Forward \$2.4M, Amended \$421K	\$2,240,000	Currently bidding, award expected in September
501499-660208	Louisville PL Condition Assess	\$250,000	\$0	0.0%	Carry-Forward \$250K	\$250,000	Currently in design, bidding in August
501499-660209	SCWTP Drying Bed Rehab	\$174,250	\$0	0.0%	Original		This project has been cancelled
501499-660210	Water Facilities Security Upgr	\$99,920	\$0	0.0%	Carry-Forward \$99K	\$100,000	This project starts in July and should take three months to complete
501499-660211	Howard Diversion Upgrades	\$133,997	\$0	0.0%	Amended \$73K		Boulder City and the State is involved & timelines have lengthened, possible roll-over
501498-660221	HBWTP Filter Media Replacement	\$155,000	\$26	0.0%	Amended \$155K	\$150,000	In design phase now, to begin in Fall of 2017 and most likely roll into 2018
501499-660230	HBWTP HVAC Upgrade	\$82,000	\$26	0.0%	Original	\$82,000	In design phase now, to begin in Fall of 2017 and most likely roll into 2018
501499-660231	Louisville Lateral Ditch Pipin	\$205,000	\$0	0.0%	Original	\$205,000	Bid process is underway with design to begin in August
501499-660232	Cent/McCaslin Hi Zone Water Lp	\$55,000	\$0	0.0%	Original	\$55,000	Developer working on this and we will reimburse in August roughly
501499-660233	WTP Caustic Tank Upsizing	\$25,630	\$0	0.0%	Original	\$25,000	To be completed at the end of Summer
501498-660234	Tube Settler Replacement	\$589,380	\$26	0.0%	Original	\$442,000	In design phase now, to begin in Fall of 2017 and most likely roll into 2018
501499-660243	Louisville Pipeline Flow Contr	\$250,000	\$0	0.0%	Amended \$250K	\$250,000	Bid process is underway with design to begin in August
501498-660246	WTP Facility Painting	\$200,000	\$0	0.0%	Amended \$200K	\$200,000	Currently bidding. Award expected to take place in July
501498-668018	HBWTP Flash Mixer Replacement	\$174,250	\$82,151	47.1%	Original	\$170,000	Bidding Process currently taking place, hoping to begin in September
	WATER FUND TOTAL	\$10,541,542	\$389,937	3.7%		\$7,685,000	
	WASTEWATER FUND						
502499-640113	WWTP Laboratory Equipment	\$6,670	\$6,311	94.6%	Original	\$6,000	Complete
502499-650035	ERP System	\$12,615	\$2,923	23.2%	Amended \$6K	\$13,000	80% Complete
502499-650038	Lucity Software	\$28,876	\$11,770	40.8%	Amended \$28K	\$29,000	Will roll-over to be completed in 2018
502499-660153	Wastewater Plant Upgrade	\$7,572,624	\$3,970,505	52.4%	Carry-Forward \$3M	\$7,000,000	Only punch list items to be complete in September
502498-660216	Reuse System Replacement	\$0	\$3,390	0.0%		\$3,000	
502498-660183	Sewer Utility Lines	\$2,152,500	\$220	0.0%	Original	\$1,300,000	20% complete. Staff recognized savings by completing some of the work using sewer lining and through bidding a larger project than typical yearly replacements
502498-660195	Sewer Main Video	\$25,000	\$0	0.0%	Amended \$25K	\$25,000	Project to begin in July. 6-8 week project, should be complete end of Q3
502499-660218	CTC Lift Station Controls	\$20,000	\$0	0.0%	Carry-Forward \$20K	\$20,000	Part of the SCADA project, finished by end of 2017 or early 2018
	WASTEWATER FUND TOTAL	\$9,818,285	\$3,995,119	40.7%		\$8,396,000	
	STORMWATER FUND						
503499-630024	North Louisville Drainage	\$157,500	\$0	0.0%	Original	\$155,000	IGA written up with Urban Drainage and to start to review. To begin in August

Account number	Description	Budget 2017	YTD Balance 2017	% Spent	Carry-Forward, Original, or Amended	2017 Estimate	Notes updated Quarterly (Last updated 6/30/17)
503499-630030	CCS Drainage	\$250,000	\$0	0.0%	Carry-Forward \$250K (2014)	\$0	Reimbursement of Developer work(Coal Creek Station). Will not begin until 2018
503499-630096	Detention Pond Maintenance	\$112,750	\$558	0.5%	Original	\$110,000	To begin in early August and be completed in September. 3-4 week project
503499-640000	Motor Vehicle/Road Equipment	\$26,000	\$0	0.0%	Original	\$28,000	Complete-payment pending
503499-640001	Machinery & Equipment	\$18,000	\$0	0.0%	Original	\$18,300	Complete-payment pending
503499-650038	Lucity Software	\$28,876	\$11,770	40.8%	Amended \$29K	\$29,000	Will roll-over to be completed in 2018
503499-660068	(7%)South Street Underpass	\$92,640	\$24,009	25.9%	Carry-Forward \$92K (2014)	\$92,000	August/Sept. to be substantially complete
503499-660238	Goodhue Ditch Storm Wtr Divers	\$16,000	\$0	0.0%	Original	\$16,000	Diversion to Hecla to begin in Q4
	STORMWATER FUND TOTAL	\$701,766	\$36,337	5.2%		\$448,300	
GOLF COURSE FUND							
520799-620102	Golf Clubhouse Roof Replacemen	\$40,000	\$0	0.0%	Original	\$0	Project will not happen this year
520799-620103	Equipment Storage Building	\$131,900	\$0	0.0%	Original	\$131,000	Project suspended-building is in a flood plain-insurance considerations
520799-630126	GC Pavilion Renovation	\$25,000	\$0	0.0%	Amended \$25K	\$25,000	To begin in the Fall
520799-650063	Information Technology	\$23,942	\$0	0.0%	Carry-Forward \$24K (2015)	\$20,000	Surveillance upgrades to CCGC so that they meet PCI compliance standards for cash handling operations. This is underway and being quoted, to be installed by the end of 2017
	GOLF COURSE FUND TOTAL	\$220,842	\$0	0.0%		\$176,000	
	ALL FUNDS TOTAL	\$39,996,993	\$5,983,752	15.0%		\$33,318,240	

City of Louisville, Colorado
2017 - 2018 Biennial Budget
General Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdg't	2016 Actuals	2017 Orig Bdg't	2017 Curr Bdg't	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	5,340,826	5,340,826	5,305,766	5,305,766	5,305,766	5,925,292	5,925,292
Revenue							
Taxes	13,451,910	13,868,172	13,938,070	14,260,630	14,517,093	14,626,280	14,924,574
Licenses & Permits	1,435,430	1,592,847	1,785,360	1,785,360	1,149,110	1,409,490	1,355,401
Intergovernmental Revenue	1,177,310	1,293,406	1,239,300	1,348,370	1,362,310	1,268,570	1,389,680
Charges for Services	1,971,270	2,073,430	2,051,330	2,051,330	2,063,200	2,066,540	2,059,440
Fines & Forfeitures	207,000	216,085	182,130	182,130	216,090	182,130	216,090
Miscellaneous Revenue	175,500	246,649	75,000	75,000	75,000	75,000	75,000
Total Revenue	18,418,420	19,290,590	19,271,190	19,702,820	19,382,803	19,628,010	20,020,186
Expenditures							
Central Fund-Wide Charges	376,330	370,187	388,555	377,155	377,155	405,720	405,720
City Council	272,870	222,595	173,642	173,642	173,642	176,142	176,142
City-Sponsored Events	88,250	81,411	157,000	157,000	157,000	157,000	157,000
Municipal Court	263,865	229,361	269,423	230,227	230,227	233,472	233,472
City Manager	383,940	320,739	324,755	360,349	360,349	321,978	321,978
Cable Television	11,160	11,252	12,481	12,481	12,481	12,853	12,853
ADA Compliance	2,500	489	2,500	2,500	2,500	2,500	2,500
Community Facilitation	331,110	305,854	334,875	326,706	326,706	337,337	337,337
Economic Development	199,930	203,372	215,574	230,668	230,668	212,763	212,763
City Attorney	200,000	339,935	300,000	300,000	300,000	300,000	300,000
City Clerk	262,924	223,428	323,038	309,606	309,606	317,949	317,949
Human Resources	454,810	497,036	486,788	481,125	481,125	449,506	449,506
Information Technology	469,970	437,069	584,830	601,118	601,118	586,730	586,730
Finance & Accounting	399,850	435,497	443,748	438,089	438,089	445,045	445,045
Tax Administration	226,790	205,517	173,660	173,660	423,660	178,357	178,357
Patrol & Investigations	4,760,450	4,504,993	5,236,438	5,138,527	5,138,527	5,316,798	5,316,798
Code Enforcement	211,621	214,021	229,424	214,807	214,807	219,571	219,571
Public Works Administration	-	-	-	25,491	25,491	25,646	25,646
Engineering	180,416	202,888	192,562	200,098	200,098	191,178	191,178
Development Engineering	250,390	244,124	286,735	275,118	275,118	279,999	279,999
Transportation Planning	57,090	53,993	48,687	48,687	48,687	49,402	49,402
Street Maintenance	1,025,651	947,837	1,138,240	1,119,469	1,119,469	1,158,094	1,228,969
Snow & Ice Removal	335,919	314,740	327,287	226,214	226,214	231,607	231,607
Sign Maintenance	129,823	129,624	137,081	127,867	127,867	132,687	132,687
Streetscapes	255,883	228,760	364,117	458,245	458,245	482,935	482,935
City Hall & General Building Maintenance	249,607	195,750	148,010	206,997	206,997	215,025	215,025
Recreation Center Building Maintenance	-	-	-	537,549	537,549	560,189	560,189
Police Department Building Maintenance	-	-	-	155,797	155,797	162,801	162,801
City Services Facility Building Maintenance	-	-	-	161,191	161,191	168,117	168,117
Sustainability	20,014	18,230	32,260	50,186	50,186	30,302	30,302
Austin Niehoff Building Maintenance	-	-	-	22,742	22,742	23,490	23,490
Fleet Maintenance	31,721	24,784	23,207	12,784	12,784	13,602	13,602
Community Design	450,040	394,636	467,382	480,880	480,880	447,203	447,203
Building Safety	661,940	639,854	656,319	821,791	821,791	622,828	622,828
Library Services	1,718,143	1,636,550	1,792,695	1,572,442	1,572,442	1,589,898	1,589,898
Library Building Maintenance	-	-	-	237,234	237,234	256,546	256,546
Museum Services	100,967	89,050	128,637	93,102	93,102	89,151	89,151
Museum Building Maintenance	-	-	-	41,535	41,535	22,373	22,373
Parks & Recreation Administration	-	-	-	33,739	33,739	34,183	34,183
Recreation Center Management	-	-	-	451,552	451,552	461,328	461,328
Recreation Center Aquatics	594,333	609,530	656,382	491,079	491,079	523,175	523,175
Fitness & Wellness	246,353	258,799	286,213	161,588	161,588	168,969	168,969
Youth Activities	431,441	414,825	450,331	314,490	314,490	320,509	320,509
Memory Square Pool	224,196	232,613	219,060	149,652	149,652	139,525	139,525
Youth Sports	322,192	340,936	344,905	195,739	195,739	200,769	200,769
Adult Sports	185,202	195,989	191,368	38,559	40,609	39,342	39,342

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Seniors	383,677	392,891	405,184	302,907	302,907	311,654	311,654
Cultural Arts	94,910	80,549	111,265	77,702	77,702	78,622	78,622
Senior Meals	240,515	253,328	258,767	144,970	144,970	148,489	148,489
Nite at the Rec	196,327	206,114	207,080	102,136	102,136	103,668	103,668
Arts Center Building Maintenance	-	-	-	32,792	32,792	35,032	35,032
Steinbaugh Pavilion Building Maintenance	-	-	-	6,096	6,096	6,221	6,221
Memory Square Buiding Maintenance	-	-	-	37,425	37,425	38,118	38,118
Forestry	206,326	206,208	77,961	-	-	-	-
Athletic Fields Maintenance	-	-	-	149,809	149,809	143,242	143,242
Debt Service	-	9,090	-	-	-	-	-
Interfund Transfers	2,331,450	2,401,205	95,000	95,000	95,000	605,000	1,305,000
Total Expenditures	19,840,895	19,325,650	18,703,464	19,188,314	19,440,364	19,784,641	20,555,516
Projected "Turnback" (3.5% of Budget)	525,283		651,296	668,266	677,088	671,287	673,768
Net Expenditures	19,315,611	19,325,650	18,052,168	18,520,048	18,763,277	19,113,354	19,881,748
Ending Fund Balance	4,443,635	5,305,766	6,524,788	6,488,537	5,925,292	6,439,949	6,063,730
% of Net Expenditures (Excluding Trfs)	25%	31%	35%	34%	31%	34%	31%

City of Louisville, Colorado
2017 - 2018 Biennial Budget
General Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdg't	2016 Actuals	2017 Orig Bdg't	2017 Curr Bdg't	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	5,340,826	5,340,826	5,305,766	5,305,766	5,305,766	5,925,292	5,925,292
Revenue							
General Revenue	13,868,070	14,413,391	14,256,750	14,652,680	14,920,273	14,943,870	15,362,584
Administration & Support Services	81,500	83,348	85,730	100,730	97,050	85,730	82,050
Community Design	1,398,030	1,567,701	1,756,030	1,756,030	1,129,980	1,381,440	1,337,681
Public Safety & Justice	152,000	170,808	136,310	136,310	168,850	136,310	168,850
Transportation	634,020	676,402	661,970	682,670	685,150	674,320	692,520
Parks	1,400	3,290	1,400	1,400	1,400	1,400	1,400
Recreation	1,872,900	1,952,396	1,963,570	1,963,570	1,962,020	1,979,820	1,950,080
Cultural Services	377,320	386,566	375,400	375,400	384,050	390,220	390,120
Economic Prosperity	33,180	36,689	34,030	34,030	34,030	34,900	34,900
Total Revenue	18,418,420	19,290,590	19,271,190	19,702,820	19,382,803	19,628,010	20,020,186
Expenditures							
Administration & Support Services	3,750,125	3,664,988	3,886,142	4,154,548	4,404,548	4,128,053	4,128,053
Community Design	1,362,370	1,278,614	1,410,436	1,577,789	1,577,789	1,350,030	1,350,030
Public Safety & Justice	5,235,936	4,948,375	5,735,285	5,739,358	5,739,358	5,932,642	5,932,642
Transportation	2,016,503	1,902,626	2,231,180	2,218,855	2,218,855	2,285,150	2,356,025
Parks	206,326	206,208	77,961	33,739	33,739	34,183	34,183
Recreation	2,919,145	2,985,573	3,130,555	3,155,157	3,157,207	3,237,599	3,237,599
Cultural Services	1,819,110	1,725,600	1,921,332	1,983,200	1,983,200	1,999,221	1,999,221
Economic Prosperity	199,930	203,372	215,574	230,668	230,668	212,763	212,763
Debt Service	-	9,090	-	-	-	-	-
Interfund Transfers	2,331,450	2,401,205	95,000	95,000	95,000	605,000	1,305,000
Total Expenditures	19,840,895	19,325,650	18,703,464	19,188,314	19,440,364	19,784,641	20,555,516
Projected "Turnback" (3.5% of Budget)			651,296	668,266	677,088	671,287	673,768
Net Expenditures	19,840,895	19,325,650	18,052,168	18,520,048	18,763,277	19,113,354	19,881,748
Ending Fund Balance	3,918,351	5,305,766	6,524,788	6,488,537	5,925,292	6,439,949	6,063,730
% of Net Expenditures (Excluding Trfs)	22%	31%	35%	34%	31%	34%	31%

City of Louisville, Colorado
2017 - 2018 Biennial Budget
General Fund
Calculation of Operational Surplus/Deficit

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Operating Revenue							
Total Revenue	18,418,420	19,290,590	19,271,190	19,702,820	19,382,803	19,628,010	20,020,186
Less: Nonrecurring, Building-Related Revenue [1]	1,080,450	979,385	1,357,530	1,357,530	717,120	974,970	845,231
Less: Nonrecurring & Nonoperational Grants	-	33,197	-	-	-	-	-
Less: Nonrecurring Asset Sales	-	-	-	-	-	-	-
Less: Nonrecurring Interfund Transfers	-	-	-	-	-	-	-
Total Recurring/Operating Revenue	17,337,970	18,278,008	17,913,660	18,345,290	18,665,683	18,653,040	19,174,954
Operating Expenditures							
Total Expenditures	19,840,895	19,325,650	18,703,464	19,188,314	19,440,364	19,784,641	20,555,516
Less: Nonrecurring Interfund Transfers [2]	1,922,500	2,036,538	-	-	-	-	-
Less: Projected "Turnback" [3]	525,283	-	651,296	668,266	677,088	671,287	673,768
Total Recurring/Operating Expenditures	17,393,111	17,289,112	18,052,168	18,520,048	18,763,277	19,113,354	19,881,748
Operating Surplus/(Deficit)	(55,141)	988,896	(138,508)	(174,758)	(97,593)	(460,314)	(706,794)

Notes:

[1] Includes Building Use Tax & Construction Permits (Net of BAP's)

[2] Due to the expected continuation of operational deficits within the Open Space & Parks Fund and the Cemetery Fund, transfers to these funds are defined as recurring expenditures and, therefore, are not included in "Nonrecurring Interfund Transfers"

[3] Turnback = 3.0% for 2016 and 3.5% for 2017 and 2018

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Open Space & Parks Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	3,000,000	3,000,000	4,005,324	4,005,324	4,005,324	1,044,035	1,044,035
Revenue							
Taxes	1,830,890	1,944,898	1,913,820	1,964,030	1,965,930	1,882,000	2,011,626
Intergovernmental Revenue	-	15,000	-	-	-	-	750,000
Miscellaneous Revenue	55,210	67,454	55,210	55,210	55,210	60,210	60,210
Other Financing Sources	-	4,089	-	-	-	-	-
Interfund Transfers	1,019,000	1,347,000	1,249,000	476,880	198,830	1,041,000	1,751,770
Total Revenue	2,905,100	3,378,441	3,218,030	2,496,120	2,219,970	2,983,210	4,573,606
Expenditures							
Central Fund-Wide Charges	-	-	-	262,985	262,985	266,098	266,098
Snow & Ice Removal	-	-	-	78,340	78,340	86,767	86,767
Open Space Administration & Operations	406,070	396,163	443,411	324,288	324,288	292,943	292,943
Parks Administration & Operations	1,528,215	1,447,970	1,637,375	1,447,141	1,447,141	1,471,749	1,471,749
Open Space Acquisition	5,186	4,708	8,765	8,765	8,765	8,857	8,857
Open Space Education & Outreach	118,182	110,963	119,064	116,891	116,891	122,859	122,859
Open Space Trail Maintenance	103,333	82,029	113,003	103,150	103,150	106,996	106,996
Open Space New Trails	19,586	17,823	19,265	19,153	19,153	20,039	20,039
Capital - General Facilities	3,750	-	-	-	-	-	-
Capital - Code Enforcement	400	397	-	-	-	-	-
Capital - Streetscapes	62,553	57,441	27,500	27,934	27,934	27,500	27,500
Capital - Snow & Ice Removal	50,755	45,016	7,500	7,934	7,934	7,500	7,500
Capital - Parks	177,354	164,055	75,000	120,579	120,579	118,850	118,850
Capital - Forestry	-	-	7,500	-	-	-	-
Capital - Cemetery	8,393	6,190	-	-	-	-	-
Capital - Open Space Maintenance	41,500	7,345	18,500	37,655	26,500	55,500	55,500
Capital - Open Space Education & Outreach	7,600	7,552	67,423	67,423	7,200	71,400	131,620
Capital - Open Space Trail Maintenance	31,595	21,018	38,000	38,000	36,000	17,500	17,500
Capital - Open Space New Trails	76,880	4,309	855,785	918,285	469,400	1,168,600	2,381,900
Capital - Golf Course	450	137	-	-	-	-	-
Capital - Athletic Fields	-	-	-	-	-	9,900	9,900
Capital - Open Space Acquisition	-	-	-	2,125,000	2,125,000	-	-
Total Expenditures	2,641,801	2,373,117	3,438,091	5,703,522	5,181,259	3,853,058	5,126,578
Ending Fund Balance	3,263,299	4,005,324	3,785,263	797,922	1,044,035	174,188	491,064
% of Operating Expenditures	150%	194%	162%	34%	44%	7%	21%

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Open Space & Parks Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	3,000,000	3,000,000	4,005,324	4,005,324	4,005,324	1,044,035	1,044,035
Revenue							
General Revenue	1,886,100	2,031,441	1,969,030	2,019,240	2,021,140	1,942,210	2,821,836
Interfund Transfers	1,019,000	1,347,000	1,249,000	476,880	198,830	1,041,000	1,751,770
Total Revenue	2,905,100	3,378,441	3,218,030	2,496,120	2,219,970	2,983,210	4,573,606
Expenditures							
Administration & Support Services	3,750	-	-	262,985	262,985	266,098	266,098
Public Safety & Justice	400	397	-	-	-	-	-
Transportation	113,308	102,457	35,000	114,208	114,208	121,767	121,767
Parks	1,713,962	1,618,215	1,719,875	1,567,720	1,567,720	1,590,599	1,590,599
Open Space & Trails	809,931	651,910	1,683,216	3,758,609	3,236,346	1,864,693	3,138,213
Recreation	450	137	-	-	-	9,900	9,900
Total Expenditures	2,641,801	2,373,117	3,438,091	5,703,522	5,181,259	3,853,058	5,126,578
Ending Fund Balance	3,263,299	4,005,324	3,785,263	797,922	1,044,035	174,188	491,064

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Open Space & Parks Fund
Calculation of Operational Surplus/Deficit

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Operating Revenue							
Total Revenue	2,905,100	3,378,441	3,218,030	2,496,120	2,219,970	2,983,210	4,573,606
Less: Nonrecurring, Building-Related Revenue [1]	174,440	220,621	188,520	188,520	126,900	104,600	168,776
Less: Nonrecurring & Nonoperational Grants	-	15,000	-	-	-	-	750,000
Less: Nonrecurring Asset Sales	-	4,089	-	-	-	-	-
Less: Nonrecurring Interfund Transfers [2]	739,000	1,067,000	1,249,000	476,880	198,830	541,000	551,770
Total Recurring/Operational Revenue	1,991,660	2,071,731	1,780,510	1,830,720	1,894,240	2,337,610	3,103,060
Operating Expenditures							
Total Expenditures	2,641,801	2,373,117	3,438,091	5,703,522	5,181,259	3,853,058	5,126,578
Less: Capital Projects	461,230	313,462	1,097,208	3,342,810	2,820,547	1,476,750	2,750,270
Less: Projected "Turnback" on Operations [3]	65,417		81,931	82,625	82,625	83,171	83,171
Total Recurring/Operational Expenditures	2,115,154	2,059,655	2,258,952	2,278,087	2,278,087	2,293,137	2,293,137
Operating Surplus/(Deficit)	(123,494)	12,076	(478,442)	(447,367)	(383,847)	44,473	809,923

Notes:

[1] Building Use Tax

[2] Due to the expected continuation of operational deficits, transfers from the General Fund are defined as recurring recurring revenue and, therefore, are not included in "Nonrecurring Interfund Transfers"

[3] Turnback = 3.0% of operations for 2016 and 3.5% of operations for 2017 and 2018

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Conservation Trust - Lottery Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	673,038	673,038	643,700	643,700	643,700	379,660	379,660
Revenue							
Intergovernmental Revenue	452,090	223,514	273,660	300,750	276,160	275,640	300,750
Miscellaneous Revenue	2,000	5,415	2,000	2,000	2,000	2,000	2,000
Total Revenue	454,090	228,929	275,660	302,750	278,160	277,640	302,750
Expenditures							
Administration & Operations	400	438	400	400	400	400	400
Capital - Streetscapes	3,800	-	-	-	-	-	-
Capital - Parks	394,460	232,523	290,000	536,000	528,960	516,500	516,500
Capital - Cemetery	500	-	-	-	-	-	-
Capital - Open Space Maintenance	40,000	25,288	-	-	-	-	-
Capital - Open Space New Trails	100,000	-	-	-	-	-	-
Capital - Youth Activities	10,700	9	-	6,420	6,420	-	-
Capital - Adult Activities	10,700	9	-	6,420	6,420	-	-
Capital - Golf Course	300	-	-	-	-	-	-
Total Expenditures	560,860	258,267	290,400	549,240	542,200	516,900	516,900
Ending Fund Balance	566,268	643,700	628,960	397,210	379,660	140,400	165,510

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Conservation Trust - Lottery Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	673,038	673,038	643,700	643,700	643,700	379,660	379,660
Revenue							
Parks	454,090	228,929	275,660	302,750	278,160	277,640	302,750
Total Revenue	454,090	228,929	275,660	302,750	278,160	277,640	302,750
Expenditures							
Transportation	3,800	-	-	-	-	-	-
Parks	395,360	232,961	290,400	536,400	529,360	516,900	516,900
Open Space & Trails	140,000	25,288	-	-	-	-	-
Recreation	21,700	18	-	12,840	12,840	-	-
Total Expenditures	560,860	258,267	290,400	549,240	542,200	516,900	516,900
Ending Fund Balance	566,268	643,700	628,960	397,210	379,660	140,400	165,510

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Cemetery Perpetual Care Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	495,224	495,224	515,001	515,001	515,001	536,801	536,801
Revenue							
Licenses & Permits	33,330	20,093	33,660	33,660	22,100	33,980	23,210
Miscellaenous Revenue	2,000	3,962	2,000	2,000	2,000	2,000	2,000
Total Revenue	35,330	24,054	35,660	35,660	24,100	35,980	25,210
Expenditures							
Administration & Operations	300	315	300	300	300	300	300
Interfund Transfers	2,000	3,962	2,000	2,000	2,000	2,000	2,000
Total Expenditures	2,300	4,277	2,300	2,300	2,300	2,300	2,300
Ending Fund Balance	528,254	515,001	548,361	548,361	536,801	570,481	559,711

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Cemetery Perpetual Care Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	495,224	495,224	515,001	515,001	515,001	536,801	536,801
Revenue							
Parks	35,330	24,054	35,660	35,660	24,100	35,980	25,210
Total Revenue	35,330	24,054	35,660	35,660	24,100	35,980	25,210
Expenditures							
Parks	300	315	300	300	300	300	300
Interfund Transfers	2,000	3,962	2,000	2,000	2,000	2,000	2,000
Total Expenditures	2,300	4,277	2,300	2,300	2,300	2,300	2,300
Ending Fund Balance	528,254	515,001	548,361	548,361	536,801	570,481	559,711

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Cemetery Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	31,603	31,603	30,152	30,152	30,152	33,370	33,370
Revenue							
Licenses & Permits	33,330	20,093	33,660	33,660	22,100	33,980	23,210
Charges for Services	31,850	44,970	32,180	32,180	45,420	32,490	45,870
Miscellaenous Revenue	500	376	400	400	400	560	560
Interfund Transfers	130,950	88,629	97,000	97,000	97,000	107,000	107,000
Total Revenue	196,630	154,067	163,240	163,240	164,920	174,030	176,640
Expenditures							
Administration & Operations	133,797	140,221	150,910	143,662	143,662	152,549	152,549
Capital - Parks	43,310	15,296	7,500	19,710	18,040	7,500	7,500
Total Expenditures	177,107	155,517	158,410	163,372	161,702	160,049	160,049
Ending Fund Balance	51,126	30,152	34,983	30,020	33,370	47,351	49,961

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Cemetery Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	31,603	31,603	30,152	30,152	30,152	33,370	33,370
Revenue							
Parks	65,680	65,438	66,240	66,240	67,920	67,030	69,640
Interfund Transfers	130,950	88,629	97,000	97,000	97,000	107,000	107,000
Total Revenue	196,630	154,067	163,240	163,240	164,920	174,030	176,640
Expenditures							
Parks	177,107	155,517	158,410	163,372	161,702	160,049	160,049
Total Expenditures	177,107	155,517	158,410	163,372	161,702	160,049	160,049
Ending Fund Balance	51,126	30,152	34,983	30,020	33,370	47,351	49,961

City of Louisville, Colorado
2017 - 2018 Biennial Budget
PEG Fees Fund

Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	31,370	31,370	51,275	51,275	51,275	47,715	47,715
Revenue							
Charges for Services	26,000	21,277	25,000	25,000	21,280	25,000	21,280
Miscellaenous Revenue	200	339	200	200	200	200	200
Total Revenue	26,200	21,616	25,200	25,200	21,480	25,200	21,480
Expenditures							
Administration & Operations	40	26	40	40	40	40	40
Capital - Administration & Support Services	24,000	1,686	25,000	25,000	25,000	25,000	25,000
Total Expenditures	24,040	1,711	25,040	25,040	25,040	25,040	25,040
Ending Fund Balance	33,530	51,275	51,435	51,435	47,715	47,875	44,155

City of Louisville, Colorado
2017 - 2018 Biennial Budget
PEG Fees Fund

Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	31,370	31,370	51,275	51,275	51,275	47,715	47,715
Revenue							
Administration & Support Services	26,200	21,616	25,200	25,200	21,480	25,200	21,480
Total Revenue	26,200	21,616	25,200	25,200	21,480	25,200	21,480
Expenditures							
Administration & Support Services	24,040	1,711	25,040	25,040	25,040	25,040	25,040
Total Expenditures	24,040	1,711	25,040	25,040	25,040	25,040	25,040
Ending Fund Balance	33,530	51,275	51,435	51,435	47,715	47,875	44,155

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Parking Improvement Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	6,109	6,109	-	-	-	-	-
Revenue							
Miscellaenous Revenue	50	54	50	50	-	50	-
Interfund Transfers	700,000	688,484	-	-	-	-	-
Total Revenue	700,050	688,537	50	50	-	50	-
Expenditures							
Administration & Operations	-	4	-	-	-	-	-
Capital - Public Works	700,000	694,642	-	-	-	-	-
Total Expenditures	700,000	694,646	-	-	-	-	-
Ending Fund Balance	6,159	-	50	50	-	50	-

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Parking Improvement Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	6,109	6,109	-	-	-	-	-
Revenue							
Transportation	50	54	50	50	-	50	-
Interfund Transfers	700,000	688,484	-	-	-	-	-
Total Revenue	700,050	688,537	50	50	-	50	-
Expenditures							
Transportation	700,000	694,646	-	-	-	-	-
Total Expenditures	700,000	694,646	-	-	-	-	-
Ending Fund Balance	6,159	-	50	50	-	50	-

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Historic Preservation Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	822,175	822,175	1,309,494	1,309,494	1,309,494	1,112,129	1,112,129
Revenue							
Taxes	605,620	701,689	639,070	655,810	654,930	627,970	670,030
Charges for Services	-	495	-	-	-	-	-
Miscellaneous Revenue	4,000	8,902	5,000	5,000	5,000	5,000	5,000
Other Financing Sources	-	198,884	-	-	-	-	-
Total Revenue	609,620	909,970	644,070	660,810	659,930	632,970	675,030
Expenditures							
Administration & Operations	312,490	127,398	222,166	220,476	220,476	148,398	148,398
Historic Preservation Incentives	328,800	147,388	328,800	328,800	328,800	328,800	328,800
Historic Preservation Acquisitions	-	147,864	71,000	71,000	308,020	45,000	82,500
Total Expenditures	641,290	422,650	621,966	620,276	857,296	522,198	559,698
Ending Fund Balance	790,505	1,309,494	1,331,598	1,350,029	1,112,129	1,222,901	1,227,461

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Historic Preservation Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	822,175	822,175	1,309,494	1,309,494	1,309,494	1,112,129	1,112,129
Revenue							
Community Design	609,620	909,970	644,070	660,810	659,930	632,970	675,030
Total Revenue	609,620	909,970	644,070	660,810	659,930	632,970	675,030
Expenditures							
Community Design	641,290	422,650	621,966	620,276	857,296	522,198	559,698
Total Expenditures	641,290	422,650	621,966	620,276	857,296	522,198	559,698
Ending Fund Balance	790,505	1,309,494	1,331,598	1,350,029	1,112,129	1,222,901	1,227,461

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Capital Projects Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	5,597,091	5,597,091	3,376,846	3,376,846	3,376,846	2,280,495	2,280,495
Revenue							
Taxes	5,050,290	5,669,889	5,553,330	5,701,600	5,343,310	5,135,670	5,804,126
Intergovernmental Revenue	3,600,000	2,208,419	-	-	240,130	976,000	1,413,271
Charges for Services	10,000	12,600	10,000	10,000	10,000	10,000	10,000
Miscellaneous Revenue	362,710	322,747	218,090	218,090	218,090	488,590	488,590
Other Financing Sources	-	4,300	-	-	-	-	-
Interfund Transfers	1,077,500	342,200	1,477,000	1,924,610	1,444,310	652,000	741,690
Total Revenue	10,100,500	8,560,156	7,258,420	7,854,300	7,255,840	7,262,260	8,457,677
Expenditures							
Central Fund-Wide Charges	426,540	451,956	354,493	355,118	355,118	296,997	296,997
Capital - Sustainability	25,000	23,636	-	-	-	-	-
Capital - City Clerk	5,000	2,764	-	-	-	-	-
Capital - Community Design	259,850	77	-	149,850	149,850	486,120	486,120
Capital - Historic Preservation	-	-	30,000	30,000	7,500	30,000	52,500
Capital - Information Technology	518,650	303,316	79,500	292,763	272,973	-	-
Capital - General Facilities	3,750	-	-	19,000	19,000	-	-
Capital - Patrol & Investigations	167,368	53,590	380,730	446,230	410,930	15,000	15,000
Capital - Code Enforcement	2,032	1,144	-	-	-	-	-
Capital - Municipal Court	7,500	-	-	7,500	7,500	-	-
Capital - Planning & Engineering	-	-	402,500	522,420	360,000	2,202,670	2,202,670
Capital - Transportation	10,723,370	7,875,726	3,685,000	6,555,072	5,054,962	3,775,000	5,295,110
Capital - Streetscapes	71,680	63,561	-	-	-	137,500	137,500
Capital - Parks	7,000	-	-	-	-	-	-
Capital - Open Space New Trails	1,636,560	934,049	-	933,555	899,330	166,500	-
Capital - Youth Activities	69,365	76,364	-	-	-	-	-
Capital - Adult Activities	47,285	39,456	70,000	70,000	70,000	70,000	70,000
Capital - Senior Activities & Services	58,480	36,008	-	-	-	-	-
Capital - Aquatics	47,480	41,723	-	-	-	10,000	10,000
Capital - Recreation Center Building	-	93,246	-	321,230	321,230	-	-
Capital - Library Services	25,420	56	243,300	249,350	251,550	5,000	5,000
Capital - Museum Services	-	-	89,000	89,000	89,000	-	-
Capital - Cultural Arts & Special Events	36,250	2,033	26,000	77,228	77,228	-	-
Capital - Business Retention & Development	776,230	781,697	-	-	6,020	-	-
Total Expenditures	14,914,810	10,780,400	5,360,523	10,118,316	8,352,191	7,194,787	8,570,897
Ending Fund Balance	782,781	3,376,846	5,274,744	1,112,830	2,280,495	2,347,968	2,167,275

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Capital Projects Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	5,597,091	5,597,091	3,376,846	3,376,846	3,376,846	2,280,495	2,280,495
Revenue							
General Revenue	9,023,000	8,217,956	5,781,420	5,929,690	5,811,530	6,610,260	7,715,987
Interfund Transfers	1,077,500	342,200	1,477,000	1,924,610	1,444,310	652,000	741,690
Total Revenue	10,100,500	8,560,156	7,258,420	7,854,300	7,255,840	7,262,260	8,457,677
Expenditures							
Administration & Support Services	978,940	781,672	433,993	666,881	647,091	296,997	296,997
Community Design	259,850	77	30,000	179,850	157,350	516,120	538,620
Public Safety & Justice	176,900	54,733	380,730	453,730	418,430	15,000	15,000
Transportation	10,795,050	7,939,287	4,087,500	7,077,492	5,414,962	6,115,170	7,635,280
Parks	7,000	-	-	-	-	-	-
Open Space & Trails	1,636,560	934,049	-	933,555	899,330	166,500	-
Recreation	222,610	286,797	70,000	391,230	391,230	80,000	80,000
Cultural Services	61,670	2,089	358,300	415,578	417,778	5,000	5,000
Economic Prosperity	776,230	781,697	-	-	6,020	-	-
Total Expenditures	14,914,810	10,780,400	5,360,523	10,118,316	8,352,191	7,194,787	8,570,897
Ending Fund Balance	782,781	3,376,846	5,274,744	1,112,830	2,280,495	2,347,968	2,167,275

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Impact Fee Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdg't	2016 Actuals	2017 Orig Bdg't	2017 Curr Bdg't	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	738,745	738,745	935,664	935,664	935,664	57,644	57,644
Revenue							
Charges for Services	810,460	1,389,230	1,168,130	1,168,130	325,520	704,850	1,373,120
Miscellaneous Revenue	7,500	17,572	26,000	26,000	26,000	19,000	19,000
Interfund Transfers	-	128,381	-	-	-	-	-
Total Revenue	817,960	1,535,182	1,194,130	1,194,130	351,520	723,850	1,392,120
Expenditures							
Administration & Operations	900	1,563	900	900	900	900	900
Interfund Transfers	1,744,000	1,336,700	2,726,000	1,986,990	1,228,640	1,193,000	1,293,460
Total Expenditures	1,744,900	1,338,263	2,726,900	1,987,890	1,229,540	1,193,900	1,294,360
Ending Fund Balance	(188,195)	935,664	(597,106)	141,904	57,644	(412,406)	155,404

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Impact Fee Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdg't	2016 Actuals	2017 Orig Bdg't	2017 Curr Bdg't	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	738,745	738,745	935,664	935,664	935,664	57,644	57,644
Revenue							
General Revenue	7,500	17,572	26,000	26,000	26,000	19,000	19,000
Administration & Support Services	179,020	48,245	81,050	81,050	-	91,060	-
Transportation	90,010	87,216	114,000	114,000	65,920	91,060	727,560
Parks	294,480	682,517	529,290	529,290	220,340	284,330	569,720
Recreation	194,470	449,631	349,500	349,500	-	187,750	-
Cultural Services	52,480	121,620	94,290	94,290	39,260	50,650	75,840
Interfund Transfers	-	128,381	-	-	-	-	-
Total Revenue	817,960	1,535,182	1,194,130	1,194,130	351,520	723,850	1,392,120
Expenditures							
Administration & Support Services	900	1,563	900	900	900	900	900
Interfund Transfers	1,744,000	1,336,700	2,726,000	1,986,990	1,228,640	1,193,000	1,293,460
Total Expenditures	1,744,900	1,338,263	2,726,900	1,987,890	1,229,540	1,193,900	1,294,360
Ending Fund Balance	(188,195)	935,664	(597,106)	141,904	57,644	(412,406)	155,404

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Recreation Center Construction Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	-	-	-	-	-	22,916,500	22,916,500
Revenue							
Other Financing Sources	-	-	-	28,500,000	28,500,000	-	-
Total Revenue	-	-	-	28,500,000	28,500,000	-	-
Expenditures							
Debt Service	-	-	-	200,000	200,000	-	-
Capital Outlay - Recreation	-	-	-	4,969,000	4,969,000	-	22,916,500
Interfund Transfers	-	-	-	414,500	414,500	-	-
Total Expenditures	-	-	-	5,583,500	5,583,500	-	22,916,500
Ending Fund Balance	-	-	-	22,916,500	22,916,500	22,916,500	-

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Recreation Center Construction Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	-	-	-	-	-	22,916,500	22,916,500
Revenue							
Recreation	-	-	-	28,500,000	28,500,000	-	-
Total Revenue	-	-	-	28,500,000	28,500,000	-	-
Expenditures							
Recreation	-	-	-	4,969,000	4,969,000	-	22,916,500
Debt Service	-	-	-	200,000	200,000	-	-
Interfund Transfers	-	-	-	414,500	414,500	-	-
Total Expenditures	-	-	-	5,583,500	5,583,500	-	22,916,500
Ending Fund Balance	-	-	-	22,916,500	22,916,500	22,916,500	-

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Library Debt Service Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	642,610	642,610	738,419	738,419	738,419	785,387	785,387
Revenue							
Taxes	812,440	810,731	833,350	833,350	823,638	552,470	546,986
Miscellaenous Revenue	4,000	7,960	4,000	4,000	4,000	4,000	4,000
Total Revenue	816,440	818,690	837,350	837,350	827,638	556,470	550,986
Expenditures							
Debt Service	736,050	722,881	780,670	780,670	780,670	1,336,150	1,336,150
Total Expenditures	736,050	722,881	780,670	780,670	780,670	1,336,150	1,336,150
Ending Fund Balance	723,000	738,419	795,099	795,099	785,387	5,707	223

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Library Debt Service Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	642,610	642,610	738,419	738,419	738,419	785,387	785,387
Revenue							
General Revenue	816,440	818,690	837,350	837,350	827,638	556,470	550,986
Total Revenue	816,440	818,690	837,350	837,350	827,638	556,470	550,986
Expenditures							
Debt Service	736,050	722,881	780,670	780,670	780,670	1,336,150	1,336,150
Total Expenditures	736,050	722,881	780,670	780,670	780,670	1,336,150	1,336,150
Ending Fund Balance	723,000	738,419	795,099	795,099	785,387	5,707	223

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Recreation Center Debt Service Fund
Revenue by Source, Expenditures by Division, and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	-	-	-	-	-	-	-
Revenue							
Taxes	-	-	-	-	-	-	1,740,300
Other Financing Sources	-	-	-	562,000	562,000	-	-
Total Revenue	-	-	-	562,000	562,000	-	1,740,300
Expenditures							
Debt Service	-	-	-	562,000	562,000	-	1,740,300
Total Expenditures	-	-	-	562,000	562,000	-	1,740,300
Ending Fund Balance	-	-	-	-	-	-	-

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Recreation Center Debt Service Fund
Revenue & Expenditures by Program and Changes to Fund Balance

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	-	-	-	-	-	-	-
Revenue							
General Revenue	-	-	-	562,000	562,000	-	1,740,300
Total Revenue	-	-	-	562,000	562,000	-	1,740,300
Expenditures							
Debt Service	-	-	-	562,000	562,000	-	1,740,300
Total Expenditures	-	-	-	562,000	562,000	-	1,740,300
Ending Fund Balance	-	-	-	-	-	-	-

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Water Utility Fund
Revenue by Source, Expenditures by Division, and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	8,012,715	8,111,508	14,666,139	14,666,139	14,666,139	12,529,142	12,529,142
Revenue							
Intergovernmental Revenue	737,360	742,447	-	-	-	-	-
Charges for Services	13,651,490	12,975,667	16,159,110	16,515,260	10,235,627	12,310,880	11,487,050
Miscellaneous Revenue	155,210	251,123	155,210	155,210	155,210	155,210	155,210
Other Financing Sources	-	1,000	-	-	-	-	-
Total Revenue	14,544,060	13,970,237	16,314,320	16,670,470	10,390,837	12,466,090	11,642,260
Expenditures							
Central Fund-Wide Charges	446,596	433,741	489,891	493,098	493,098	489,469	489,469
Utility Billing	130,860	140,977	151,529	149,666	149,666	157,254	157,254
Water Utility Engineering	61,520	66,799	95,253	94,613	94,613	96,183	96,183
Water Plant Operations	1,749,670	1,314,165	1,659,528	1,435,004	1,435,004	1,473,537	1,487,037
Raw Water Operations	1,008,690	776,448	1,022,451	1,022,091	894,091	1,049,861	920,861
Water Distribution	525,903	560,501	537,707	595,358	595,358	497,470	562,470
Water Treatment Plant Building Maintenance	-	-	-	219,479	219,479	225,431	225,431
Debt Service	942,950	989,829	945,610	945,610	945,610	883,940	883,940
Replacement Capital - Public Works	2,267,680	1,576,402	5,099,380	5,512,380	3,560,000	679,750	1,478,250
Capital - Public Works	5,066,580	1,556,746	1,141,380	5,029,162	4,140,915	2,696,320	2,093,360
Total Expenditures	12,200,449	7,415,606	11,142,729	15,496,461	12,527,834	8,249,214	8,394,254
Ending Working Capital	10,356,326	14,666,139	19,837,730	15,840,148	12,529,142	16,746,018	15,777,148

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Water Utility Fund
Revenue & Expenditures by Program and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	8,012,715	8,111,508	14,666,139	14,666,139	14,666,139	12,529,142	12,529,142
Revenue							
Utilities	14,544,060	13,970,237	16,314,320	16,670,470	10,390,837	12,466,090	11,642,260
Total Revenue	14,544,060	13,970,237	16,314,320	16,670,470	10,390,837	12,466,090	11,642,260
Expenditures							
Utilities	11,257,499	6,425,778	10,197,119	14,550,851	11,582,224	7,365,274	7,510,314
Debt Service	942,950	989,829	945,610	945,610	945,610	883,940	883,940
Total Expenditures	12,200,449	7,415,606	11,142,729	15,496,461	12,527,834	8,249,214	8,394,254
Ending Working Capital	10,356,326	14,666,139	19,837,730	15,840,148	12,529,142	16,746,018	15,777,148

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Wastewater Utility Fund
Revenue by Source, Expenditures by Division, and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	28,115,716	28,031,614	12,374,069	12,374,069	12,374,069	4,229,459	4,229,459
Revenue							
Intergovernmental Revenue	550,000	550,051	-	-	200,000	-	-
Charges for Services	4,954,270	4,376,394	4,335,370	4,197,750	3,767,930	3,942,600	3,926,760
Miscellaneous Revenue	88,210	86,094	88,210	88,210	88,210	88,210	88,210
Interfund Transfers	1,150,000	1,147,174	-	-	-	-	-
Total Revenue	6,742,480	6,159,713	4,423,580	4,285,960	4,056,140	4,030,810	4,014,970
Expenditures							
Central Fund-Wide Charges	326,556	296,951	321,348	322,751	322,751	315,611	315,611
Utility Billing	112,210	119,617	123,029	121,166	121,166	125,984	125,984
Wastewater Utility Engineering	46,200	47,935	71,050	70,410	70,410	71,220	71,220
Wastewater Collections	235,643	210,042	250,146	241,532	241,532	248,198	248,198
Wastewater Treatment Plant Operations	1,125,370	931,072	1,048,824	827,717	827,717	847,395	847,395
Pretreatment	59,690	92,504	123,723	62,009	62,009	66,951	66,951
Wastewater Treatment Plant Building Maintenance	-	-	-	310,869	310,869	318,265	393,265
Debt Service	1,281,200	1,263,288	1,278,510	1,278,510	1,278,510	1,278,240	1,278,240
Replacement Capital - Public Works	435,000	220,606	2,152,500	2,177,500	1,325,000	851,640	851,640
Capital - Public Works	21,749,550	18,635,242	3,153,000	7,640,785	7,640,785	-	25,000
Total Expenditures	25,371,419	21,817,258	8,522,131	13,053,250	12,200,750	4,123,504	4,223,504
Ending Working Capital	9,486,777	12,374,069	8,275,517	3,606,779	4,229,459	4,136,765	4,020,925

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Wastewater Utility Fund
Revenue & Expenditures by Program and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	28,115,716	28,031,614	12,374,069	12,374,069	12,374,069	4,229,459	4,229,459
Revenue							
Utilities	5,592,480	5,012,538	4,423,580	4,285,960	4,056,140	4,030,810	4,014,970
Interfund Transfers	1,150,000	1,147,174	-	-	-	-	-
Total Revenue	6,742,480	6,159,713	4,423,580	4,285,960	4,056,140	4,030,810	4,014,970
Expenditures							
Utilities	24,090,219	20,553,970	7,243,621	11,774,740	10,922,240	2,845,264	2,945,264
Debt Service	1,281,200	1,263,288	1,278,510	1,278,510	1,278,510	1,278,240	1,278,240
Total Expenditures	25,371,419	21,817,258	8,522,131	13,053,250	12,200,750	4,123,504	4,223,504
Ending Working Capital	9,486,777	12,374,069	8,275,517	3,606,779	4,229,459	4,136,765	4,020,925

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Storm Water Utility Fund
Revenue by Source, Expenditures by Division, and Changes to Working Capital

	2016 12/31 Bdg't	2016 Actuals	2017 Orig Bdg't	2017 Curr Bdg't	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	7,015,985	7,019,475	1,165,980	1,165,980	1,165,980	852,048	852,048
Revenue							
Licenses & Permits	2,000	98,650	2,000	2,000	2,000	2,000	2,000
Intergovernmental Revenue	3,450,000	1,527,910	100,000	100,000	200,000	150,000	-
Charges for Services	703,830	693,809	735,150	712,490	710,410	757,180	723,185
Miscellaneous Revenue	-	1,594	7,000	7,000	7,000	7,000	7,000
Total Revenue	4,155,830	2,321,963	844,150	821,490	919,410	916,180	732,185
Expenditures							
Storm Water Utility Engineering	36,820	37,002	60,873	60,233	60,233	61,034	61,034
Storm Water Administration & Operations	288,236	251,225	290,319	296,983	296,983	293,946	293,946
Debt Service	262,420	258,746	261,860	261,860	261,860	261,810	261,810
Capital - Public Works	9,702,030	7,628,484	330,250	701,766	614,266	399,000	390,500
Total Expenditures	10,289,506	8,175,457	943,302	1,320,842	1,233,342	1,015,790	1,007,290
Ending Working Capital	882,309	1,165,980	1,066,828	666,628	852,048	752,438	576,943

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Storm Water Utility Fund
Revenue & Expenditures by Program and Changes to Working Capital

	2016 12/31 Bdg't	2016 Actuals	2017 Orig Bdg't	2017 Curr Bdg't	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	7,015,985	7,019,475	1,165,980	1,165,980	1,165,980	852,048	852,048
Revenue							
Utilities	4,155,830	2,321,963	844,150	821,490	919,410	916,180	732,185
Total Revenue	4,155,830	2,321,963	844,150	821,490	919,410	916,180	732,185
Expenditures							
Utilities	10,027,086	7,916,712	681,442	1,058,982	971,482	753,980	745,480
Debt Service	262,420	258,746	261,860	261,860	261,860	261,810	261,810
Total Expenditures	10,289,506	8,175,457	943,302	1,320,842	1,233,342	1,015,790	1,007,290
Ending Working Capital	882,309	1,165,980	1,066,828	666,628	852,048	752,438	576,943

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Solid Waste & Recycling Utility Fund
Revenue by Source, Expenditures by Division, and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	34,876	34,876	(7,332)	(7,332)	(7,332)	(42,065)	(42,065)
Revenue							
Charges for Services	1,596,060	1,553,474	1,675,640	1,675,640	1,595,180	1,722,020	1,640,180
Miscellaenous Revenue	700	229	1,000	1,000	1,000	1,000	1,000
Total Revenue	1,596,760	1,553,702	1,676,640	1,676,640	1,596,180	1,723,020	1,641,180
Expenditures							
Administration & Operations	1,614,696	1,595,910	1,617,490	1,630,914	1,630,914	1,618,455	1,618,455
Total Expenditures	1,614,696	1,595,910	1,617,490	1,630,914	1,630,914	1,618,455	1,618,455
Ending Working Capital	16,940	(7,332)	51,819	38,395	(42,065)	62,500	(19,340)

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Solid Waste & Recycling Utility Fund
Revenue & Expenditures by Program and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	34,876	34,876	(7,332)	(7,332)	(7,332)	(42,065)	(42,065)
Revenue							
Utilities	1,596,760	1,553,702	1,676,640	1,676,640	1,596,180	1,723,020	1,641,180
Total Revenue	1,596,760	1,553,702	1,676,640	1,676,640	1,596,180	1,723,020	1,641,180
Expenditures							
Utilities	1,614,696	1,595,910	1,617,490	1,630,914	1,630,914	1,618,455	1,618,455
Total Expenditures	1,614,696	1,595,910	1,617,490	1,630,914	1,630,914	1,618,455	1,618,455
Ending Working Capital	16,940	(7,332)	51,819	38,395	(42,065)	62,500	(19,340)

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Golf Course Fund
Revenue by Source, Expenditures by Division, and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	157,869	158,109	158,792	158,792	158,792	199,847	199,847
Revenue							
Charges for Services	1,901,600	1,422,245	1,585,500	1,585,500	1,518,190	1,615,170	1,615,170
Miscellaneous Revenue	55,500	7,200	9,100	9,100	9,100	9,200	9,200
Interfund Transfers	1,150,000	1,147,173	-	-	-	-	-
Total Revenue	3,107,100	2,576,619	1,594,600	1,594,600	1,527,290	1,624,370	1,624,370
Expenditures							
General & Marketing	122,782	105,658	123,375	128,670	128,670	125,564	125,564
Golf Operations & Pro Shop	534,728	555,506	568,193	566,614	566,614	582,284	582,284
Golf Course Maintenance	811,888	610,376	684,749	681,192	681,192	739,873	739,873
Golf Clubhouse Operations & Maintenance	159,950	88,348	95,421	89,759	89,759	92,140	92,140
Capital - Parks & Recreation	419,950	68,873	171,900	220,842	20,000	-	40,000
Interfund Transfers	1,150,000	1,147,174	-	-	-	-	-
Total Expenditures	3,199,298	2,575,936	1,643,638	1,687,077	1,486,235	1,539,862	1,579,862
Ending Working Capital	65,671	158,792	109,754	66,315	199,847	284,356	244,356

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Golf Course Fund
Revenue & Expenditures by Program and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	157,869	158,109	158,792	158,792	158,792	199,847	199,847
Revenue							
Recreation	1,957,100	1,429,445	1,594,600	1,594,600	1,527,290	1,624,370	1,624,370
Interfund Transfers	1,150,000	1,147,173	-	-	-	-	-
Total Revenue	3,107,100	2,576,619	1,594,600	1,594,600	1,527,290	1,624,370	1,624,370
Expenditures							
Recreation	2,049,298	1,428,761	1,643,638	1,687,077	1,486,235	1,539,862	1,579,862
Interfund Transfers	1,150,000	1,147,174	-	-	-	-	-
Total Expenditures	3,199,298	2,575,936	1,643,638	1,687,077	1,486,235	1,539,862	1,579,862
Ending Working Capital	65,671	158,792	109,754	66,315	199,847	284,356	244,356

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Technology Management Fund
Revenue by Source, Expenditures by Division, and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	152,801	152,801	200,247	200,247	200,247	178,899	178,899
Revenue							
Charges for Services	70,190	70,190	70,170	70,170	70,170	70,170	70,170
Miscellaenous Revenue	800	1,482	1,000	1,000	1,000	1,000	1,000
Total Revenue	70,990	71,671	71,170	71,170	71,170	71,170	71,170
Expenditures							
Administration & Operations	750	993	750	750	750	750	750
Capital	30,000	23,232	85,000	91,768	91,768	35,000	35,000
Total Expenditures	30,750	24,225	85,750	92,518	92,518	35,750	35,750
Ending Working Capital	193,041	200,247	185,667	178,899	178,899	214,319	214,319

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Technology Management Fund
Revenue & Expenditures by Program and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	152,801	152,801	200,247	200,247	200,247	178,899	178,899
Revenue							
Administration & Support Services	70,990	71,671	71,170	71,170	71,170	71,170	71,170
Total Revenue	70,990	71,671	71,170	71,170	71,170	71,170	71,170
Expenditures							
Administration & Support Services	30,750	24,225	85,750	92,518	92,518	35,750	35,750
Total Expenditures	30,750	24,225	85,750	92,518	92,518	35,750	35,750
Ending Working Capital	193,041	200,247	185,667	178,899	178,899	214,319	214,319

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Fleet Management Fund
Revenue by Source, Expenditures by Division, and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	670,860	670,860	752,327	752,327	752,327	758,837	758,837
Revenue							
Charges for Services	238,620	238,620	242,960	242,960	242,960	242,960	242,960
Miscellaneous Revenue	3,000	5,697	3,000	3,000	3,000	5,000	5,000
Other Financing Sources	-	17,402	-	-	-	-	-
Total Revenue	241,620	261,719	245,960	245,960	245,960	247,960	247,960
Expenditures							
Administration & Operations	750	455	750	750	750	750	750
Capital	261,600	179,797	206,700	238,700	238,700	144,690	144,690
Total Expenditures	262,350	180,252	207,450	239,450	239,450	145,440	145,440
Ending Working Capital	650,130	752,327	790,837	758,837	758,837	861,357	861,357

City of Louisville, Colorado
2017 - 2018 Biennial Budget
Fleet Management Fund
Revenue & Expenditures by Program and Changes to Working Capital

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Working Capital	670,860	670,860	752,327	752,327	752,327	758,837	758,837
Revenue							
Administration & Support Services	241,620	261,719	245,960	245,960	245,960	247,960	247,960
Total Revenue	241,620	261,719	245,960	245,960	245,960	247,960	247,960
Expenditures							
Administration & Support Services	262,350	180,252	207,450	239,450	239,450	145,440	145,440
Total Expenditures	262,350	180,252	207,450	239,450	239,450	145,440	145,440
Ending Working Capital	650,130	752,327	790,837	758,837	758,837	861,357	861,357

City of Louisville, Colorado
2017 - 2018 Biennial Budget

All Funds

Revenue by Source, Expenditures by Division, and Changes to Reserves

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	61,539,612	61,558,033	46,221,864	46,221,864	46,221,864	53,148,108	53,148,108
Revenue							
Taxes	21,751,150	22,995,379	22,877,640	23,415,420	23,304,901	22,824,390	25,697,642
Licenses & Permits	1,504,090	1,731,682	1,854,680	1,854,680	1,195,310	1,479,450	1,403,821
Intergovernmental Revenue	9,966,760	6,560,747	1,612,960	1,749,120	2,278,600	2,670,210	3,853,701
Charges for Services	25,965,640	24,872,400	28,090,540	28,286,410	20,605,887	23,499,860	23,215,185
Fines & Forfeitures	207,000	216,085	182,130	182,130	216,090	182,130	216,090
Miscellaneous Revenue	917,090	1,034,848	652,470	652,470	652,420	923,230	923,180
Other Financing Sources	-	225,675	-	29,062,000	29,062,000	-	-
Interfund Transfers	5,227,450	4,889,041	2,823,000	2,498,490	1,740,140	1,800,000	2,600,460
Total Revenue	65,539,180	62,525,857	58,093,420	87,700,720	79,055,348	53,379,270	57,910,080
Expenditures							
Operations	30,292,790	28,080,546	31,343,755	31,925,350	32,049,400	31,981,958	32,077,333
Debt Service	3,222,620	3,243,833	3,266,650	4,028,650	4,028,650	3,760,140	5,500,440
Capital Outlay	56,209,660	41,648,605	18,836,848	40,352,461	34,310,914	13,774,940	39,630,610
Interfund Transfers	5,227,450	4,889,041	2,823,000	2,498,490	1,740,140	1,800,000	2,600,460
Total Expenditures	94,952,520	77,862,026	56,270,253	78,804,951	72,129,104	51,317,038	79,808,843
Ending Fund Balance	32,126,272	46,221,864	48,045,031	55,117,633	53,148,108	55,210,340	31,249,345

City of Louisville, Colorado
2017 - 2018 Biennial Budget

All Funds

Revenue & Expenditures by Program and Changes to Reserves

	2016 12/31 Bdgt	2016 Actuals	2017 Orig Bdgt	2017 Curr Bdgt	2017 Estimate	2018 Budget	2018 Estimate
Beginning Fund Balance	61,539,612	61,558,033	46,221,864	46,221,864	46,221,864	53,148,108	53,148,108
Revenue							
General Revenue	25,601,110	25,499,050	22,870,550	24,026,960	24,168,581	24,071,810	28,210,694
Administration & Support Services	599,330	486,599	509,110	524,110	435,660	521,120	422,660
Community Design	2,007,650	2,477,671	2,400,100	2,416,840	1,789,910	2,014,410	2,012,711
Public Safety & Justice	152,000	170,808	136,310	136,310	168,850	136,310	168,850
Transportation	724,080	763,672	776,020	796,720	751,070	765,430	1,420,080
Utilities	25,889,130	22,858,441	23,258,690	23,454,560	16,962,567	19,136,100	18,030,595
Parks	850,980	1,004,229	908,250	935,340	591,920	666,380	968,720
Recreation	4,024,470	3,831,472	3,907,670	32,407,670	31,989,310	3,791,940	3,574,450
Cultural Services	429,800	508,186	469,690	469,690	423,310	440,870	465,960
Economic Prosperity	33,180	36,689	34,030	34,030	34,030	34,900	34,900
Interfund Transfers	5,227,450	4,889,041	2,823,000	2,498,490	1,740,140	1,800,000	2,600,460
Total Revenue	65,539,180	62,525,857	58,093,420	87,700,720	79,055,348	53,379,270	57,910,080
Expenditures							
Administration & Support Services	5,050,855	4,654,412	4,639,275	5,442,322	5,672,532	4,898,279	4,898,279
Community Design	2,263,510	1,701,341	2,062,403	2,377,915	2,592,435	2,388,348	2,448,348
Public Safety & Justice	5,413,236	5,003,506	6,116,015	6,193,088	6,157,788	5,947,642	5,947,642
Transportation	13,628,661	10,639,016	6,353,680	9,410,555	7,748,025	8,522,087	10,113,072
Utilities	46,989,499	36,492,370	19,739,672	29,015,486	25,106,859	12,582,973	12,819,513
Parks	2,500,055	2,213,217	2,246,946	2,301,531	2,292,821	2,302,031	2,302,031
Open Space & Trails	2,586,491	1,611,246	1,683,216	4,692,164	4,135,676	2,031,193	3,138,213
Recreation	5,213,204	4,701,286	4,844,192	10,215,304	10,016,512	4,867,360	27,823,860
Cultural Services	1,880,780	1,727,689	2,279,632	2,398,778	2,400,978	2,004,221	2,004,221
Economic Prosperity	976,160	985,068	215,574	230,668	236,688	212,763	212,763
Debt Service	3,222,620	3,243,833	3,266,650	4,028,650	4,028,650	3,760,140	5,500,440
Interfund Transfers	5,227,450	4,889,041	2,823,000	2,498,490	1,740,140	1,800,000	2,600,460
Total Expenditures	94,952,520	77,862,026	56,270,253	78,804,951	72,129,104	51,317,038	79,808,843
Ending Fund Balance	32,126,272	46,221,864	48,045,031	55,117,633	53,148,108	55,210,340	31,249,345

Budget Retreat

Discussion/Direction 2017-2018 Biennial Budget

August 8, 2017

Agenda

- A. Revenue Update, Capital Improvements Plan Update, Fund Financial Forecasts
- B. 2018 Compensation & Wages
- C. 2018 Additional Requests
- D. Paving Update
- E. Contributing Projects for 2017/2018
- F. Budget Calendar

Revenue Update, Five-year Capital Improvements Plan Update, and Fund Financial Forecasts

Revenue Update

New revenue estimates for 2017 and projections for 2018 have been derived from:

- The original biennial revenue budget adopted by Council November 15, 2016;
- Updated with new building-related revenue projections from the Planning & Building Department; and
- Updated with 2017 trend analysis prepared for the Finance Committee.
- More work will be completed prior to the September 26 budget presentation to Council

City of Louisville, Colorado
2017 Revenue Projection Dashboard - All Funds
 Projections As Of July 14, 2017

Revenue Category	2017 Budget	2017 Projection	Variance		2016 Actual	2017 Projection	Variance	
			Amount	Percent			Amount	Percent
Property Tax	3,644,820	3,621,630	(23,190)	-0.6%	3,559,536	3,621,630	62,094	1.7%
Sales Tax	13,347,450	13,992,270	644,820	4.8%	12,896,098	13,992,270	1,096,172	8.5%
Consumer Use Tax	1,847,240	1,754,880	(92,360)	-5.0%	1,847,243	1,754,880	(92,363)	-5.0%
Auto Use Tax	1,384,440	1,425,880	41,440	3.0%	1,357,307	1,425,880	68,573	5.1%
Building Use Tax	1,755,090	1,150,460	(604,630)	-34.5%	2,000,821	1,150,460	(850,361)	-42.5%
Lodging Tax	522,780	512,730	(10,050)	-1.9%	500,223	512,730	12,507	2.5%
Specific Ownership Tax	199,310	196,440	(2,870)	-1.4%	191,644	196,440	4,796	2.5%
Franchise Tax	1,078,070	1,010,180	(67,890)	-6.3%	1,057,233	1,010,180	(47,053)	-4.5%
Marijuana Tax	118,850	147,150	28,300	23.8%	113,193	147,150	33,958	30.0%
Construction Permits	1,362,830	722,420	(640,410)	-47.0%	1,564,367	722,420	(841,947)	-53.8%
Court Fines	134,130	166,670	32,540	24.3%	166,668	166,670	2	0.0%
Highway Users Tax	633,210	633,210	-	0.0%	626,946	633,210	6,264	1.0%
Rec Ctr Membership Fees	833,450	756,070	(77,380)	-9.3%	763,710	756,070	(7,640)	-1.0%
Rec Ctr Daily User Fees	85,000	84,000	(1,000)	-1.2%	88,423	84,000	(4,423)	-5.0%
Rec Ctr Swim Lessons	115,010	154,230	39,220	34.1%	102,823	154,230	51,407	50.0%
Rec Ctr Youth Activity Fees	170,000	227,000	57,000	33.5%	189,164	227,000	37,836	20.0%
Rec Ctr Youth Sports Fees	102,000	123,900	21,900	21.5%	112,638	123,900	11,262	10.0%
State Lottery Proceeds	225,750	201,160	(24,590)	-10.9%	221,513	201,160	(20,353)	-9.2%
Impact Fees	1,168,130	325,520	(842,610)	-72.1%	1,517,611	325,520	(1,192,091)	-78.6%
Water User Fees	5,772,150	5,772,150	-	0.0%	5,772,151	5,772,150	(1)	0.0%
Water Tap Fees	10,673,110	4,349,697	(6,323,413)	-59.3%	7,089,743	4,349,697	(2,740,046)	-38.6%
Wastewater User Fees	3,027,960	3,027,960	-	0.0%	2,988,150	3,027,960	39,810	1.3%
Wastewater Tap Fees	1,152,290	636,780	(515,510)	-44.7%	1,376,709	636,780	(739,929)	-53.7%
Storm Water User Fees	711,590	711,590	-	0.0%	692,881	711,590	18,709	2.7%
Golf Course Operating Fees	1,537,660	1,477,220	(60,440)	-3.9%	1,351,353	1,477,220	125,867	9.3%
Solid Waste & Recycling Fees	1,520,460	1,440,000	(80,460)	-5.3%	1,399,199	1,440,000	40,801	2.9%

 = Department Projection
 = Positive Variance exceeding \$100,000 and/or 5%
 = Neutral Variance within \$100,000 and/or 5%
 = Negative Variance exceeding \$100,000 and/or 5%

City of Louisville, Colorado
Summary of Revenue Assumptions for Major Revenue Sources
 2015 - 2018

Revenue Category	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Percent of Change		
					2016	2017	2018
Taxes:							
Sales Tax	12,136,428	12,896,098	13,992,270	13,992,270	6.3%	8.5%	0.0%
Property Tax	3,061,387	3,559,536	3,621,631	5,228,315	16.3%	1.7%	44.4%
Use Tax - Consumer	1,450,301	1,847,243	1,754,880	1,754,880	27.4%	-5.0%	0.0%
Use Tax - Building Materials	1,579,782	2,000,821	1,150,460	1,530,112	26.7%	-42.5%	33.0%
Use Tax - Auto	1,372,205	1,357,306	1,425,180	1,460,810	-1.1%	5.0%	2.5%
Franchise Taxes	1,080,497	1,057,233	1,010,180	1,017,680	-2.2%	-4.5%	0.7%
Lodging Tax	469,709	500,223	512,730	522,980	6.5%	2.5%	2.0%
Specific Ownership Tax	173,891	191,644	196,440	201,350	10.2%	2.5%	2.5%
Licenses & Permits:							
Construction Permits	975,696	1,564,367	722,420	845,231	60.3%	-53.8%	17.0%
Minor Building-Related Permits	289,546	406,374	233,660	310,770	40.3%	-42.5%	33.0%
Intergovernmental Revenue:							
Highway Users Tax	627,019	626,946	633,220	639,550	0.0%	1.0%	1.0%
State Lottery	187,326	223,514	201,160	201,160	19.3%	-10.0%	0.0%
Marijuana Tax	68,577	113,192	147,150	169,220	65.1%	30.0%	15.0%
Charges for Services:							
Water User Fees	4,703,930	5,885,924	5,885,930	5,989,830	25.1%	0.0%	1.8%
Water Tap Fees	2,798,805	7,089,743	4,349,697	5,497,220	153.3%	-38.6%	26.4%
Wastewater User Fees	2,693,881	2,999,685	3,131,150	3,243,240	11.4%	4.4%	3.6%
Wastewater Tap Fees	381,700	1,376,709	636,780	683,520	260.7%	-53.7%	7.3%
Storm Water User Fees	702,926	693,809	710,410	723,185	-1.3%	2.4%	1.8%
Solid Waste User Fees	1,394,851	1,399,199	1,440,000	1,485,000	0.3%	2.9%	3.1%
Recreation Center Fees	1,899,196	1,952,396	1,962,020	1,950,080	2.8%	0.5%	-0.6%
Golf Course User Fees	765,971	1,422,245	1,518,190	1,615,170	85.7%	6.7%	6.4%
Developer Impact Fees	1,062,759	1,517,611	325,520	1,373,120	42.8%	-78.6%	321.8%
Fines & Forfeitures:							
Court Fines	128,974	166,668	166,670	166,670	29.2%	0.0%	0.0%

Five-Year Capital Improvement Plan (C-I-P) Update

New C-I-P has been derived from:

- The original plan adopted by Council November 15, 2016;
- Plus the carry-forward amendments and new-project amendments that were adopted by Council on June 6, 2017; and
- Adjusted by the latest input from departments on project timelines, cancellations, new cost estimates, etc.
- Attached to the Council Communication form is an updated C-I-P Summary Report and a copy of the C-I-P Review & Update Report from the July 21 Finance Committee Meeting.

Open Space & Parks Fund								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Irrig Replacements & Improvs (40%)	20,000	20,000	20,000	20,000	-	-	-	40,000
Machinery & Equipment	7,934	7,934	7,500	7,500	-	-	-	15,434
Parks and Open Space Signs	7,934	7,934	7,500	7,500	-	-	-	15,434
Irrig Replacements & Improvs (60%)	30,000	30,000	30,000	30,000	31,250	31,250	31,250	125,000
Machinery & Equipment (54%)	55,579	55,579	52,500	52,500	43,500	-	-	281,579
Miner's Field Park Improvs	35,000	35,000	-	-	92,500	40,500	40,500	35,000
Soccer/Multipurpose Fields (34%)	-	-	5,100	5,100	-	-	-	32,600
Lastoska Property Conservation	12,500	12,500	-	-	-	-	27,500	12,500
Porta Toilet Enclosures	-	-	38,000	38,000	-	-	-	38,000
Hecla Lake Reservoir Improvs	19,155	8,000	-	-	-	-	-	8,000
Machinery & Equipment (18%)	6,000	6,000	17,500	17,500	-	13,500	13,500	50,500
Interpretive Education	3,600	3,600	6,000	6,000	6,000	14,598	-	30,198
Trail Connections (20%)	63,823	3,600	65,400	125,620	-	-	-	129,220
Motor Vehicle/Road Equipment	32,000	30,000	-	-	-	-	-	30,000
Machinery & Equipment (18%)	6,000	6,000	17,500	17,500	-	13,500	13,500	50,500
Hwy 42 Multi-Use Underpass	392,500	392,500	750,000	1,500,000	-	-	-	1,892,500
Trail Connections (80%)	255,293	14,400	261,600	516,900	540,964	58,394	-	1,130,858
Trail Projects	207,992	-	157,000	365,000	-	-	-	365,000
Kestral Trail Connection	62,500	62,500	-	-	-	-	-	62,500
Soccer/Multipurpose Fields (66%)	-	-	9,900	9,900	-	-	55,000	64,900
Open Space Acquisition	2,125,000	2,125,000	-	-	-	-	-	2,125,000
Joe Carnival Site Improvements	-	-	-	-	-	-	115,000	115,000
Community Dog Park Improvements (60%)	-	-	-	-	-	-	187,500	187,500
Total Open Space & Parks Fund	3,342,810	2,820,547	1,476,750	2,750,270	714,214	171,742	483,750	6,940,523

Conservation Trust - Lottery Fund								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Restroom Improvement Program	-	-	-	-	-	-	-	-
Recreation Campus Restroom	205,000	205,000	-	-	-	-	-	205,000
Playgrounds	280,000	280,000	280,000	280,000	280,000	280,000	280,000	1,400,000
Tennis Court Resurfacing	11,040	4,000	-	-	-	-	-	4,000
Tennis Court Renovation	29,960	29,960	57,000	57,000	-	-	-	86,960
Improvements at Cmty Dog Park (40%)	10,000	10,000	62,500	62,500	50,000	-	-	122,500
Park Landscape Renovations	-	-	117,000	117,000	-	117,000	-	234,000
Tennis Court Renovation (50%)	6,420	6,420	-	-	-	14,250	-	20,670
Tennis Court Renovation (50%)	6,420	6,420	-	-	-	14,250	-	20,670
Total Conservation Trust - Lottery Fund	548,840	541,800	516,500	516,500	330,000	425,500	280,000	2,093,800

Capital Projects Fund								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
BCHA Affordable Housing Assist	-	-	486,120	486,120	-	-	-	486,120
Wayfinding	69,850	69,850	-	-	-	-	-	69,850
Wayfind-McCaslin & Centenn Val	70,000	70,000	-	-	-	-	-	70,000
Bike Share Program	10,000	10,000	-	-	-	-	-	10,000
Austin Niehoff House Rehab (40%)	30,000	7,500	30,000	52,500	20,000	-	-	80,000
Surv Upgrades for City Hall	30,000	30,000	-	-	-	-	-	30,000
ERP System	184,863	184,863	-	-	-	-	-	184,863
Desktop Prod Software Suite	44,900	44,900	-	-	-	-	-	44,900
Rec Center-Copier Replacement	10,000	10,000	-	-	-	-	-	10,000
Rec Center-RecTrack SVU Upgrade	15,000	-	-	-	15,000	-	-	15,000
IT Room UPS Upgrade	8,000	3,210	-	-	-	-	-	3,210
City Hall Security Improvements	19,000	19,000	-	-	-	-	-	19,000
Camera System - Police&Courts	7,500	7,500	-	-	-	-	-	7,500
LTE D-Block Radio Program	15,000	15,000	15,000	15,000	15,000	15,000	15,000	75,000
Handheld Portable Radio Replac	45,730	45,730	-	-	-	-	-	45,730
Body Cams	45,000	25,000	-	-	-	-	-	25,000
FM Radio Stations	15,000	16,700	-	-	-	-	-	16,700
Hazardous Waste Stg Container	5,000	5,000	-	-	-	-	-	5,000
Office Furniture and Fixtures	5,000	3,000	-	-	-	-	-	3,000
Toughbook, Pmtrs, Docking Stns	8,000	8,000	-	-	-	-	-	8,000
Police/Courts Records Mgmt Sys	300,000	285,000	-	-	-	-	-	285,000
Office Furniture and Fixtures	-	-	-	-	-	-	-	-
Camera System - Police&Courts	7,500	7,500	-	-	-	-	-	7,500
Railroad Quiet Zones	472,420	300,000	2,062,670	2,062,670	-	-	-	2,362,670
SH 42: Hecla Dr Traffic Signal	-	-	40,000	40,000	170,620	-	-	210,620
Kayltx Avenue Extension North	-	-	50,000	50,000	300,000	-	-	350,000
Kayltx Avenue Extension South	-	-	50,000	50,000	400,000	-	-	450,000
SBR Connectivity Feasibility S	50,000	60,000	-	-	-	-	-	60,000
Bus then Bike Shelter	25,000	25,000	-	-	-	-	-	25,000
Motor Vehicle/Road Equipment	31,350	31,350	-	-	-	-	-	31,350
Lucky Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
Pavement Booster Program	1,300,000	1,300,000	1,500,000	1,500,000	2,000,000	2,000,000	1,500,000	8,300,000
Concrete Replacement	75,000	70,000	75,000	75,000	75,000	75,000	75,000	370,000
Street Reconstruction	2,200,000	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,200,000
Bridge Reconstruction Projects	-	-	-	-	-	-	-	-
South Street Underpass (47%)	899,330	899,330	-	-	-	-	-	899,330
Traffic Signals	73,000	73,000	-	-	-	-	-	73,000
SH 42 Short Crossing Improvs	287,406	287,406	-	-	-	-	-	287,406
Contract Striping w/Epoxy Pain	-	-	75,000	75,000	-	75,000	-	150,000
SH42 Corridor Improvements	1,495,110	-	-	1,495,110	-	-	-	1,495,110
Downtown Clay/Concrete Paver	110,000	110,000	125,000	125,000	130,000	60,000	-	425,000
Campus Drive Alignment Study	30,000	30,000	-	-	-	-	-	30,000
Median Improvements	-	-	137,500	137,500	137,500	137,500	137,500	550,000
South Street Underpass (46%)	899,330	899,330	-	-	-	-	-	899,330
BNSF RR Underpass/Drainage (37%)	34,225	-	166,500	-	499,500	-	-	499,500

Capital Projects Fund (continued)								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Fitness Equipment	70,000	70,000	70,000	70,000	70,000	210,000	70,000	490,000
Rec Center Dri Dek	-	-	10,000	10,000	-	10,000	-	20,000
Rec Center - Lap Line Replacem	-	-	-	-	-	-	-	-
Rec Center Design	218,320	218,320	-	-	-	-	-	218,320
Rec Center Construction Mgmt	98,630	98,630	-	-	-	-	-	98,630
Rec Center Construction	4,280	4,280	-	-	-	-	-	4,280
Library Building Automation	100,000	110,000	-	-	-	-	-	110,000
Library Furniture	6,050	6,050	-	-	-	-	-	6,050
Comprise/SAM Server Upgrade	10,000	10,000	-	-	-	-	-	10,000
Card Access for Library Doors	33,000	33,000	-	-	-	-	-	33,000
Digitize Louisville Times	87,800	80,000	-	-	-	-	-	80,000
Early Literacy Center	10,000	10,000	-	-	-	-	-	10,000
Library Tween Space	2,500	2,500	5,000	5,000	-	-	-	7,500
Historical Museum Campus (98%)	49,000	49,000	-	-	-	-	-	49,000
Jacoe Store Heating and Coolin	25,000	25,000	-	-	-	-	-	25,000
Makerspace Improvements	15,000	15,000	-	-	-	-	-	15,000
Steinbaugh Pavilion Improvs	10,500	10,500	-	-	-	30,000	-	40,500
ADA Accessibility- Arts Center	18,552	18,552	-	-	-	-	-	18,552
Ctr for the Arts - ADA & Stor	32,676	32,676	-	-	-	-	-	32,676
Exterior Lighting-Arts Center	15,500	15,500	-	-	-	-	-	15,500
Downtown Pkg/Transit Project	-	6,020	-	-	-	-	-	6,020
Police Department Restrooms and Lockers	-	-	-	-	-	91,000	-	91,000
Community Park - Sculpture Walkway	-	-	-	-	-	30,000	30,000	60,000
Library Carpet Replacement	-	-	-	-	-	-	160,000	160,000
Police & Court Carpet Replacement	-	-	-	-	-	-	54,000	54,000
City Hall Carpet Replacement	-	-	-	-	-	-	80,000	80,000
SH42 - Pine St to Short St Geometric Improvements	-	-	-	-	-	300,000	1,500,000	1,800,000
Tennis Court Renovation (75%)	-	-	-	-	171,000	85,500	-	256,500
Park Irrigation Upgrades	-	-	-	-	250,000	250,000	250,000	750,000
Community Park Sprayground Renovation	-	-	-	-	-	-	50,000	50,000
Total Capital Projects Fund	9,763,198	7,997,073	6,897,790	8,273,900	6,253,620	5,369,000	5,921,500	33,815,093

Water Utility Fund								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Fire Hydrant Painting	18,000	18,000	-	12,500	-	-	-	30,500
Motor Vehicle/Road Equipment	30,750	30,750	31,520	31,520	-	-	-	62,270
Water Line Replacement	4,305,000	2,500,000	543,170	543,170	331,680	335,560	299,820	4,010,230
PRV Replacement	40,000	40,000	-	-	-	-	-	40,000
HBWTP Filter Media Replacement	155,000	155,000	-	-	-	-	-	155,000
Tube Settler Replacement	589,380	442,000	-	796,000	-	-	-	1,228,000
Water Tank Int Structure Maint	-	-	105,060	105,060	-	-	-	105,060
WTP Facility Painting	200,000	200,000	-	-	-	-	-	200,000
HBWTP Flash Mixer Replacement	174,250	174,250	-	-	-	-	-	174,250
Harper Lake Stop Logs	55,000	35,000	-	-	-	-	-	35,000
Water Plants Disinfection Eval	102,500	102,500	472,780	472,780	-	-	-	575,280
WTP Instrumentation Upgrades	153,750	153,750	52,530	-	-	-	-	153,750
ERP System	12,615	12,615	-	-	-	-	-	12,615
Lucity Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
Water Facilities SCADA Upgrade	250,000	250,000	26,270	-	-	-	-	250,000
NCWCD-Windy Gap Farming Proj	350,624	350,624	905,000	905,000	905,000	905,000	905,000	3,970,624
SCWTP Pump Station Improvement	2,800,000	2,240,000	-	-	-	-	-	2,240,000
Louisville PL Condition Assess	250,000	250,000	-	-	-	-	-	250,000
SCWTP Drying Bed Rehab	174,250	-	-	-	-	-	-	-
Water Facilities Security Upgr	99,920	99,920	-	-	-	-	-	99,920
Howard Diversion Upgrades	133,997	-	-	134,000	-	-	-	134,000
SCWTP Recycle Pond Maintenance	-	-	52,530	52,530	86,150	-	-	138,680
HBWTP HVAC Upgrade	82,000	82,000	-	-	-	-	-	82,000
Louisville Lateral Ditch Pipin	205,000	205,000	210,130	420,000	-	-	-	625,000
Cent/McCaslin Hi Zone Water Lp	55,000	55,000	-	-	-	-	-	55,000
WTP Caustic Tank Upsizing	25,630	25,630	-	-	-	-	-	25,630
WTP Floo/Sed Basin Covers	-	-	893,030	-	-	-	-	-
SBR Ditch Lining	-	-	84,050	84,050	86,150	88,310	90,510	349,020
Louisville Pipeline Flow Control	250,000	250,000	-	-	-	-	-	250,000
SCWTP Inventory/Equipment Building	-	-	-	-	538,450	-	-	538,450
SWSP Transmission Capacity	-	-	-	-	129,230	1,324,580	-	1,453,810
Bleach Booster Station for High Zone Tank	-	-	-	-	-	-	16,970	16,970
Lower Pond Pump Station & VFD Rehab	-	-	-	-	-	-	84,860	84,860
McKay Reservoir Pipeline	-	-	-	-	-	-	1,131,410	1,131,410
Pipeline Modifications for Marshall Lake	-	-	-	-	-	-	45,260	45,260
Water Rights Acquisition	-	-	-	-	-	-	565,700	565,700
Total Water Utility Fund	10,541,542	7,700,915	3,376,070	3,571,610	2,076,660	2,653,450	3,139,530	19,142,165

Wastewater Utility Fund								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Sewer Utility Lines	2,152,500	1,300,000	819,490	819,490	393,070	408,410	429,940	3,350,910
Sewer Main Video	25,000	25,000	-	-	-	-	-	25,000
Reuse System Replacement	-	-	32,150	32,150	-	66,780	-	98,930
WWTP Laboratory Equipment	6,670	6,670	-	-	-	-	-	6,670
ERP System	12,615	12,615	-	-	-	-	-	12,615
Lucity Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
Wastewater Plant Upgrade	7,572,624	7,572,624	-	-	-	-	-	7,572,624
CTC Lift Station Controls	20,000	20,000	-	-	-	-	-	20,000
Drum Thickener Polymer Feed System	-	-	-	-	26,920	-	-	26,920
Sanitary Sewer Maintenance Equipment Replacement	-	-	-	-	160,000	-	-	160,000
Drum Thickener Replacement	-	-	-	-	-	220,760	-	220,760
Total Wastewater Utility Fund	9,818,285	8,965,785	851,640	876,640	579,990	695,950	429,940	11,548,305

Storm Water Utility Fund								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
BNSF RR Underpass/N Drainage (63%)	157,500	-	283,500	-	742,500	-	-	742,500
CCS Drainage	250,000	-	-	250,000	-	-	-	250,000
Detention Pond Maintenance	112,750	112,750	115,500	115,500	118,000	121,500	124,500	592,250
Citywide Strm Sewr Outfall Imp2	-	320,000	-	-	-	-	-	320,000
Motor Vehicle/Road Equipment	26,000	26,000	-	-	-	-	-	26,000
Machinery & Equipment	18,000	18,000	-	-	-	-	-	18,000
Lucity Software (25%)	28,876	28,876	-	25,000	-	-	-	53,876
South Street Underpass (7%)	92,640	92,640	-	-	-	-	-	92,640
Goodhue Ditch Storm Wtr Divers	16,000	16,000	-	-	80,000	-	-	96,000
Cottonwood Park Floodplain	-	-	-	-	-	-	250,000	250,000
Total Storm Water Utility Fund	701,766	614,266	399,000	390,500	940,500	121,500	374,500	2,441,266

Golf Course Fund								
Project Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Golf Clubhouse Roof Replacemen	40,000	-	-	40,000	-	-	-	40,000
Equipment Storage Building	131,900	-	-	-	-	-	-	-
Pavilion Renovation	25,000	-	-	-	-	-	-	-
Information Technology	23,942	20,000	-	-	-	-	-	20,000
Total Golf Course Fund	220,842	20,000	-	40,000	-	-	-	60,000

All Funds								
Fund Description	2017 Budget	2017 Estimate	2018 Budget	2018 Estimate	2019 Planned	2020 Planned	2021 Planned	5-Year Totals
Open Space & Parks Fund	3,342,810	2,820,547	1,476,750	2,750,270	714,214	171,742	483,750	6,940,523
Conservation Trust - Lottery Fund	548,840	541,800	516,500	516,500	330,000	425,500	280,000	2,093,800
Cemetery Fund	19,710	18,040	7,500	7,500	7,500	7,500	7,500	48,040
Historic Preservation Fund	71,000	308,020	45,000	82,500	30,000	-	-	420,520
Capital Projects Fund	9,763,198	7,997,073	6,897,790	8,273,900	6,253,620	5,369,000	5,921,500	33,815,093
Water Utility Fund	10,541,542	7,700,915	3,376,070	3,571,810	2,076,660	2,653,450	3,139,530	19,142,165
Wastewater Utility Fund	9,818,285	8,965,785	851,640	876,640	579,990	695,950	429,940	11,548,305
Storm Water Utility Fund	701,786	614,266	399,000	390,500	940,500	121,500	374,500	2,441,266
Golf Course Fund	220,842	20,000	-	40,000	-	-	-	60,000
Technology Management Fund	91,768	91,768	35,000	35,000	35,000	35,000	35,000	231,768
Fleet Management Fund	238,700	238,700	144,690	144,690	227,890	239,280	251,250	1,101,810
Total for All Funds	35,358,461	29,316,914	13,749,940	16,689,110	11,195,374	9,718,922	10,922,970	77,843,290

Note: The new C-I-P for the Water Utility Fund does not include proposed budget amendment discussed at the Utility Committee and Finance Committee Meetings on July 21, 2017. that amendment is scheduled to be presented at the regular Council Meeting on August 15, 2017

Fund Financial Forecasts

New 2017 and 2018 forecasts have been developed for all funds and include:

- C-I-P updates;
- Revenue updates;
- Interfund Transfer updates; and
- Other operational adjustments and budget corrections.

Inter-Fund Transfers Matrix 2017 Estimate				
Transfers Out	Transfers In			Total
	OS&P Fund	Cemetery Fund	Capital Projects Fund	
General Fund	-	95,000 <i>a</i>	-	95,000
Cemetery Perpetual Care Fund	-	2,000 <i>b</i>	-	2,000
Impact Fee Fund	198,830 <i>c</i>	-	1,029,810 <i>c</i>	1,228,640
Recreation Center Construction	-	-	414,500 <i>d</i>	414,500
Total	198,830	97,000	1,444,310	1,740,140

a Annual recurring support for operations and capital.
b Annual recurring transfer of interest earned used to fund operations and capital.
c Annual transfer of impact fee revenue for projects eligible for this type of funding.
d Reimbursement from bond proceeds for preliminary expenditures on Recreation Center.

Inter-Fund Transfers Matrix 2018 Estimate				
Transfers Out	Transfers In			Total
	OS&P Fund	Cemetery Fund	Capital Projects Fund	
General Fund	1,200,000 <i>a</i>	105,000 <i>b</i>	-	1,305,000
Cemetery Perpetual Care Fund	-	2,000 <i>c</i>	-	2,000
Impact Fee Fund	551,770 <i>d</i>	-	741,690 <i>d</i>	1,293,460
Total	1,751,770	107,000	741,690	2,600,460

a Annual recurring support for operations and capital.
b Annual recurring support for operations and capital.
c Annual recurring transfer of interest earned used to fund operations and capital.
d Annual transfer of impact fee revenue for projects eligible for this type of funding.

City of Louisville, Colorado Summary of Revenue, Expenditures, and Changes to Fund Balances All Funds 2017 Estimate							
Fund Number	Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses [1]	Ending Fund Balance	Amount of Change	Percent of Change
101	General	\$ 5,305,766	\$ 19,382,803	\$ 16,763,277	\$ 5,925,292	\$ 619,527	12%
	Special Revenue Funds:						
201	Open Space & Parks	4,005,324	2,219,970	5,181,259	1,044,035	(2,961,269)	-74%
202	Conservation Trust - Lottery	643,700	278,160	542,200	379,660	(264,040)	-41%
203	Cemetery Perpetual Care	515,001	24,100	2,300	536,801	21,800	4%
204	Cemetery	30,152	164,920	161,702	33,370	3,218	11%
205	PEG Fees	51,275	21,480	25,040	47,715	(3,560)	-7%
206	Parking Improvement	-	-	-	-	-	-
207	Historic Preservation	1,308,494	659,930	857,296	1,112,129	(197,365)	-15%
	Total Special Revenue Funds	6,554,946	3,368,560	6,769,797	3,153,710	(3,401,237)	-52%
	Capital Project Funds:						
301	Capital Projects	3,376,846	7,255,840	8,352,191	2,280,495	(1,096,351)	-32%
302	Impact Fee	935,664	351,520	1,229,540	57,644	(878,020)	-94%
303	Recreation Center Construction	-	28,500,000	5,583,500	22,916,500	22,916,500	
	Total Capital Project Funds	4,312,511	36,107,360	15,165,231	25,254,639	20,942,129	486%
	Debt Service Funds:						
401	Library Debt Service	738,419	827,638	780,670	785,387	46,968	6%
402	Recreation Center Debt Service	-	562,000	562,000	-	-	-
	Total Debt Service Funds	738,419	1,389,638	1,342,670	785,387	46,968	6%
	Enterprise Funds (WC Basis):						
501	Water Utility	14,666,139	10,390,837	12,527,834	12,529,142	(2,136,997)	-15%
502	Wastewater Utility	12,374,069	4,056,140	12,200,750	4,229,459	(8,144,610)	-66%
503	Stormwater Utility	1,165,990	919,410	1,233,342	852,048	(313,932)	-27%
510	Solid Waste & Recycling Utility	(7,332)	1,596,180	1,639,914	(42,066)	(44,734)	-1%
520	Golf Course	158,792	1,527,290	1,486,235	199,847	41,055	26%
	Total Enterprise Funds	28,357,648	18,489,857	29,079,074	17,768,431	(10,589,217)	-37%
	Internal Service Funds (WC Basis):						
602	Technology Management	200,247	71,170	92,510	178,899	(21,348)	-11%
603	Fleet Management	752,227	245,960	239,450	758,837	6,510	1%
	Total Internal Service Funds	952,574	317,130	331,960	937,736	(14,838)	-2%
	Total All Funds	\$ 46,221,864	\$ 79,055,348	\$ 71,452,017	\$ 53,825,196	\$ 7,603,331	16%
[1] General Fund Expenditures include a Projected "Turnback", which amounts to							677,068

City of Louisville, Colorado Summary of Revenue, Expenditures, and Changes to Fund Balances All Funds 2018 Estimate							
Fund Number	Fund Description	Beginning Fund Balance	Revenue & Other Sources	Expenditures & Other Uses [1]	Ending Fund Balance	Amount of Change	Percent of Change
101	General	\$ 5,925,292	\$ 20,020,186	\$ 19,881,748	\$ 6,063,730	\$ 138,437	2%
	Special Revenue Funds:						
201	Open Space & Parks	1,044,035	4,573,606	5,126,578	491,064	(\$52,972)	-53%
202	Conservation Trust - Lottery	379,660	302,750	516,900	165,510	(214,150)	-56%
203	Cemetery Perpetual Care	536,801	25,210	2,300	559,711	22,910	4%
204	Cemetery	33,370	176,640	160,049	49,961	16,591	50%
205	PEG Fees	47,715	21,480	25,040	44,155	(3,560)	-7%
206	Parking Improvement	-	-	-	-	-	-
207	Historic Preservation	1,112,129	675,030	559,696	1,227,461	115,332	10%
	Total Special Revenue Funds	3,155,710	5,774,716	6,390,564	2,537,861	(\$615,849)	-20%
	Capital Project Funds:						
301	Capital Projects	2,280,495	8,457,677	8,570,897	2,167,275	(113,220)	-5%
302	Impact Fee	57,644	1,392,120	1,294,360	155,404	97,760	170%
303	Recreation Center Construction	22,916,590	-	22,916,500	-	(22,916,500)	-
	Total Capital Project Funds	25,254,639	9,849,797	32,761,757	2,322,679	(22,931,960)	-91%
	Debt Service Funds:						
401	Library Debt Service	785,387	550,986	1,336,150	223	(785,164)	-100%
402	Recreation Center Debt Service	-	1,740,300	1,740,300	-	-	-
	Total Debt Service Funds	785,387	2,291,286	3,076,450	223	(785,164)	-100%
	Enterprise Funds (WC Basis):						
501	Water Utility	12,529,142	11,642,260	8,394,254	15,777,148	3,248,006	26%
502	Wastewater Utility	4,229,459	4,014,970	4,223,504	4,020,925	(208,534)	-5%
503	Stormwater Utility	852,048	732,185	1,007,290	576,943	(275,105)	-32%
510	Solid Waste & Recycling Utility	(42,065)	1,641,180	1,618,455	(19,340)	22,725	-
520	Golf Course	199,847	1,624,370	1,579,862	244,356	44,509	22%
	Total Enterprise Funds	17,768,431	19,654,965	16,823,365	20,600,031	2,831,600	16%
	Internal Service Funds (WC Basis):						
602	Technology Management	178,899	71,170	35,750	214,319	35,420	20%
603	Fleet Management	758,837	247,960	145,440	861,357	102,520	14%
	Total Internal Service Funds	937,736	319,130	181,190	1,075,676	137,940	15%
	Total All Funds	\$53,825,196	\$56,169,780	\$ 77,394,775	\$32,600,201	\$ (21,224,995)	-39%
[1] General Fund Expenditures include a Projected "Turnback", which amounts to						673,768	

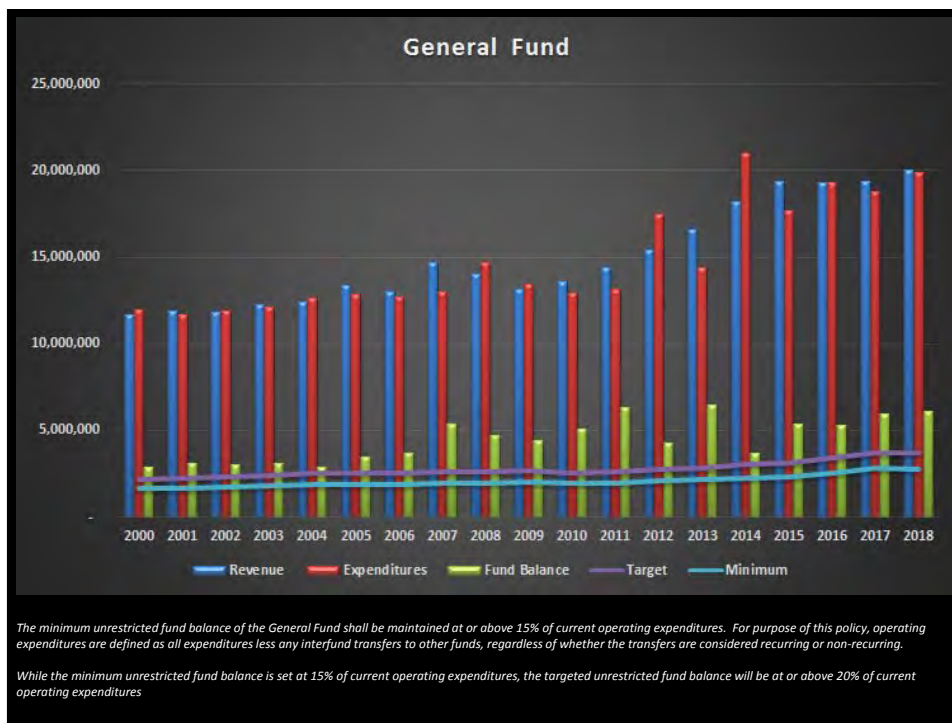
Fund Financial Forecasts

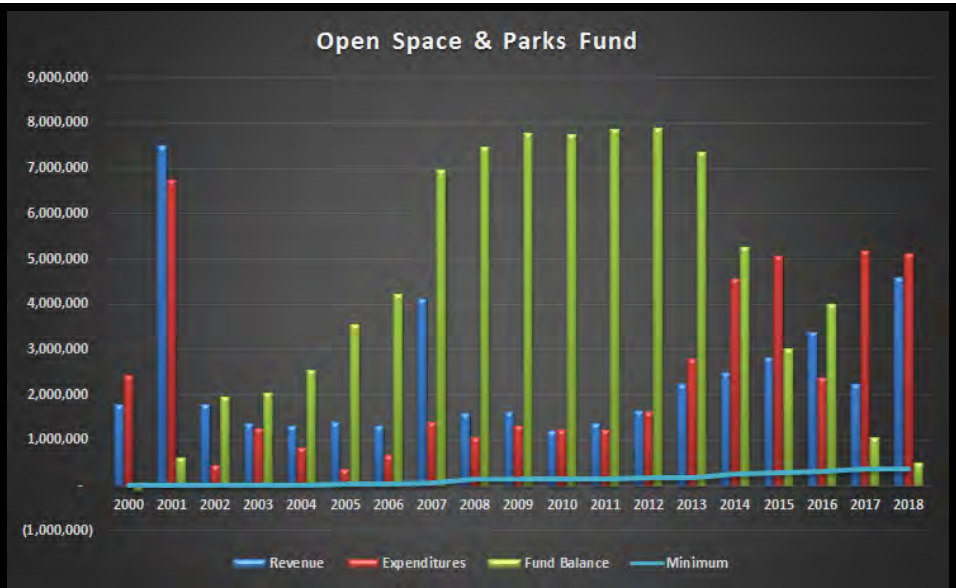
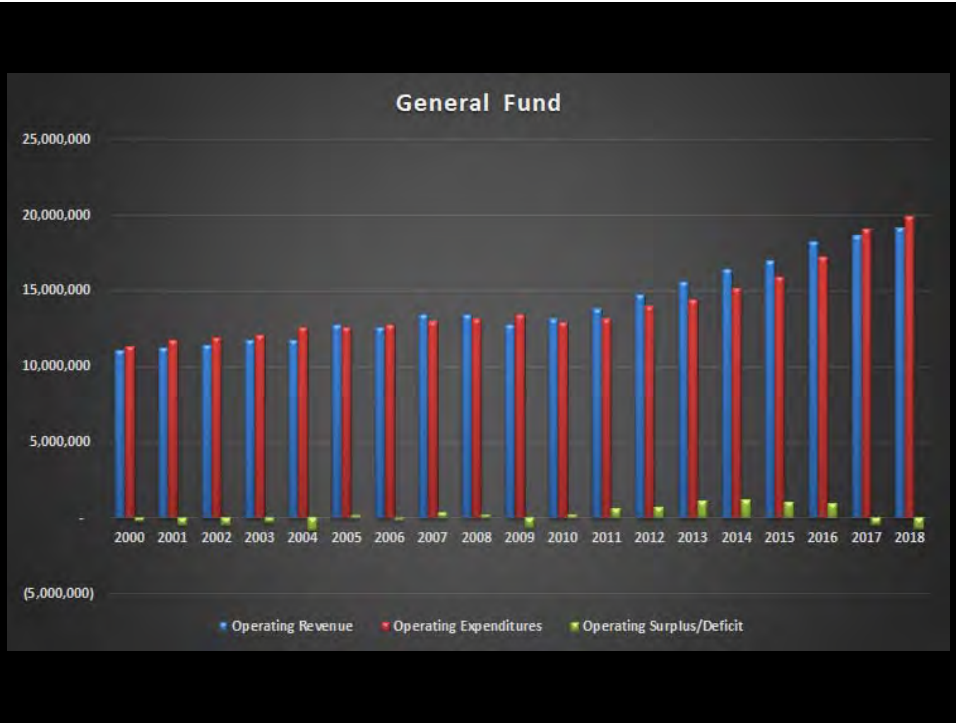
Please note that the wage and benefit amounts used in the fund financial forecasts are the original budgeted amounts for 2017 and 2018. Once the Council decides on any changes to wages and compensation for 2018 and beyond, staff will update the wage and benefit projections for all funds. Total wage and benefit costs are anticipated to increase over the amounts currently presented.

Fund Financial Forecasts

Although staff has made basic forecasts of revenue, expenditures, and reserves for *all* funds, staff has performed a more detailed review, and has made more detailed forecasts, for the *major* operating and capital funds, defined as:

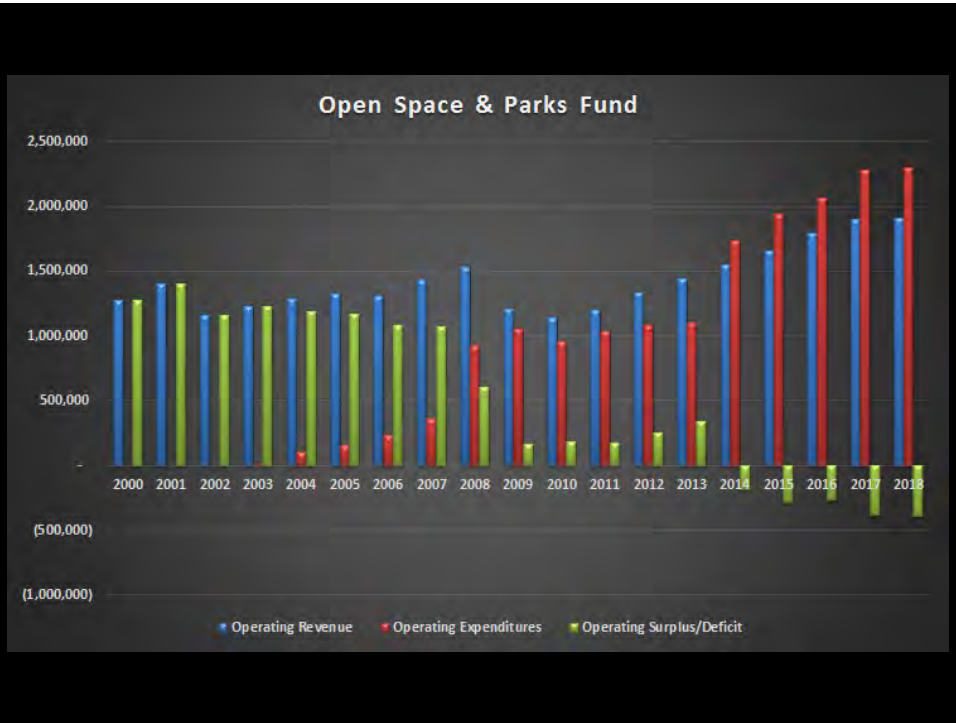
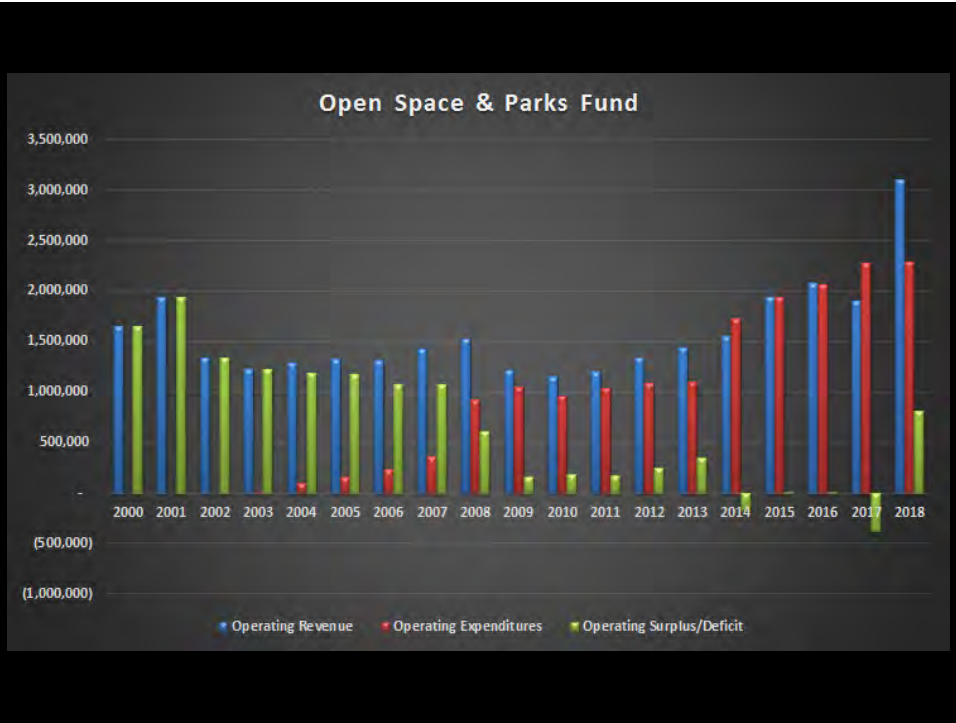
- General Fund;
- Open Space & Parks Fund;
- Capital Projects Fund;
- Utility Funds; and
- Golf Course Fund.

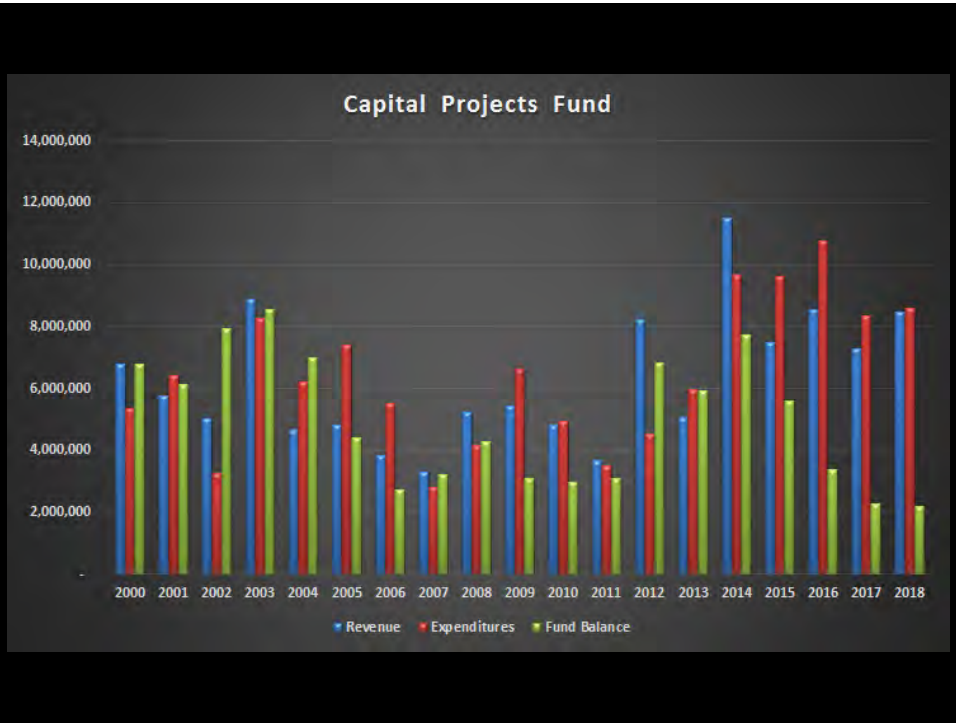
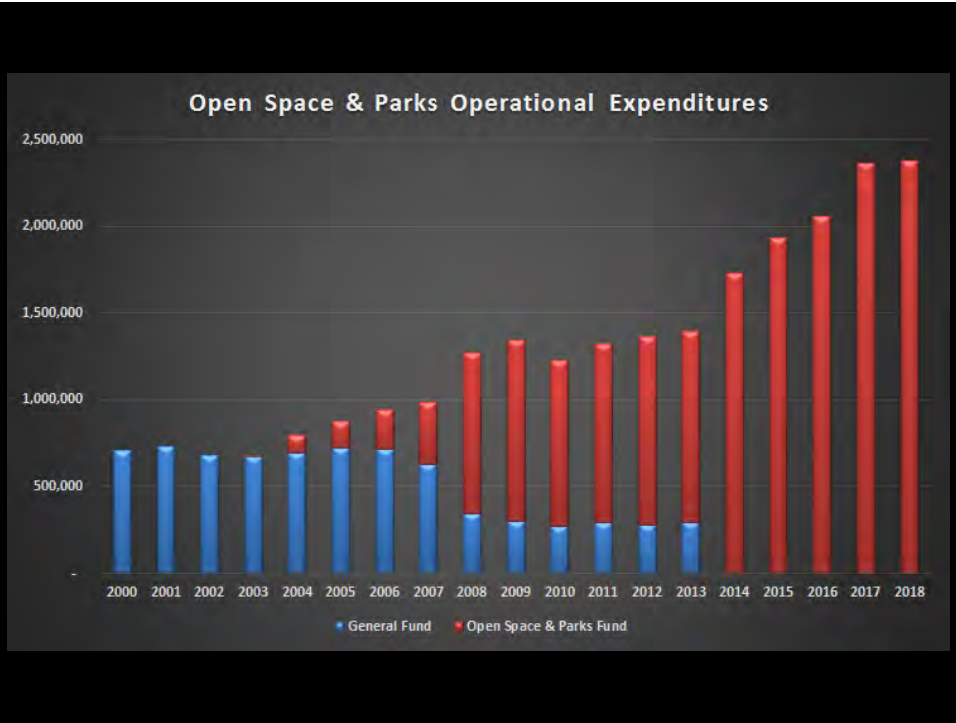


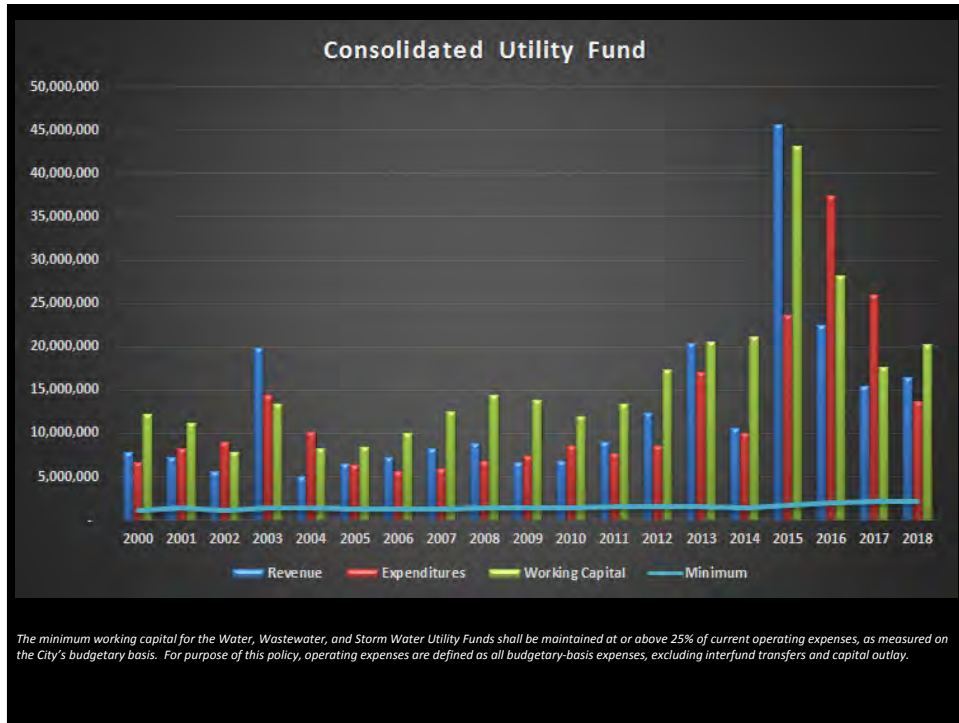


The minimum fund balance of the Open Space and Parks Fund shall be maintained at or above 15% of current operating expenditures. For purpose of this policy, operating expenditures include only open space and parks operations and exclude all interfund transfers and capital outlay.

The targeted fund balance of the Open Space and Parks Fund will include the minimum fund balance plus an amount sufficient to cover the City's share (considering other likely joint partners) of the total projected cost of acquiring the three highest priority candidate open space properties. As the highest priority properties are purchased, this amount will be adjusted.







Budget Calendar

2018 Supplemental Budget Process

- **September 26, 2017** – Interim City Manager presents Recommended Budget to City Council and sets public hearing
- **October 10, 2017** – City Council reviews Recommended Budget at study session (special meeting)
- **October 17, 2017** – City Council holds public hearing on Revised Recommended Budget
- **November 6, 2017** – City Council approves resolutions to adopt the budget, appropriate funds, and set the mill levy

SECTION B

**SUBJECT: DISCUSSION/DIRECTION/ACTION – WAGES AND
COMPENSATION**

DATE: AUGUST 8, 2017

**PRESENTED BY: HEATHER BALSER, INTERIM CITY MANAGER
KATHLEEN HIX, HR DIRECTOR**

SUMMARY:

Based on data and information presented at the March 14, 2017 City Council meeting on the Livable Wage movement and the May 9, 2017 City Council meeting on the Police Master Plan, City Council asked staff to bring forward additional information regarding options to review regarding Total Compensation.

Topics City Council requested additional information on includes the following:

- Raise the minimum hourly wage for all employees, excluding seasonal employees and summer interns, to \$12.00 per hour.
- Change the cities Louisville currently uses as part of the Total Compensation review to include Boulder-area cities.
- Change the cities Louisville currently uses as part of the Total Compensation review to include cities within a 20 mile radius of Louisville.
- Provide the cost of adding benefits to employees working 20 – 29 hours per week on a regular basis.
- Update the information on the possibility of the Police Department joining the Fire, Police, and Pension Association (FPPA) to enhance the retirement benefits for Sworn Officers.

BACKGROUND:

On March 14, 2017 information was presented to City Council on the Livable Wage movement and potential options the City could use to complement and enhance its existing pay and compensation practices, pay philosophy and benefits options, resulting in an enhanced Total Compensation package for City employees.

Information was presented on the City of Boulder's living-wage resolution. In 2016, the City of Boulder selected \$15.67 as the living wage based on the average identified in the 2015 Self Sufficiency Standard (SSS) for Boulder County using the data from the Colorado Center on Law and Policy. The \$15.67 went into effect on January 1, 2017 for full time, standard part-time and temporary employees. One concern the City of Boulder expressed was the SSS is not indexed and the Colorado Center on Law and Policy typically only updates the study every 4-5 years and they currently do not have an exact timeframe for the next update. The City of Boulder is looking at options to determine how the \$15.67 will be updated or how City Council will increase the wage by some factor in future years.

Six options were presented to City Council along with the pros and cons for each of the options. A summary of those options are below:

Option 1: Bring all Non-benefitted/Variable hours employees (less than 30 hours), excluding seasonal employees and summer interns, up to at least \$15.67 per hour.

Option 2: Bring City of Louisville Full Time Employees and Benefitted Part-Time Employees (30 - 40 hours per week) up at least the \$15.67 hourly wage.

Option 3: Utilize Colorado Self-Sufficiency Standard (SSS) as the wage standard for ALL City of Louisville positions in order to maintain wage fairness and avoid wage compression issues.

Option 4: Add City of Boulder to our labor market cities as part of the annual salary survey and salary projections.

Option 5: Change benefit eligibility for employees who work greater than 20 hours per week, on a regular basis, and continue to use current Pay Philosophy and Labor Market cities for annual salary survey and salary projections.

Option 6: Continue with existing annual salary survey process, Pay Philosophy, and benefit eligibility rules thus making no changes.

For complete details, please refer to March 14, 2017 Council Communication on Livable Wage Overview and Options or click on the link below.

<http://www.louisvilleco.gov/Home/ShowDocument?id=12453>

On May 9, 2017 Police Chief, Dave Hayes and Human Resources Director, Kathleen Hix presented the Police Department Master Plan including compensation and benefits. Eight options were presented to City Council along with the pros and cons for each of the options. Three of the options presented provide possible compensation changes to the existing structure and the remaining five options provide options regarding changes or enhancements with regard to retirement.

Option 1: Add the City of Boulder to our Labor Market cities for Sworn Officers.

Option 2: Add the cities within a 20 mile radius of Louisville

Option 3: Continue using existing Labor Market cities

Option 4: Join the Public Employers Retirement Association (PERA) to enhance the retirement benefit for all City employees.

Option 5: Join the Fire, Police, and Pension Association (FPPA) to enhance the retirement benefits for Sworn Officers.

Option 5A. Add ONLY the Death & Disability Benefit from FPPA.

Option 6: Offer Sworn Officers an increase to the existing 401(a) plan with ICMA-RC based on years of service to the City.

Option 7: Continue to offer Sworn Officers the same benefits as all other City of Louisville employees.

For complete details, please refer to the May 9, 2017 Study Session item on the Police Department Master Plan including Compensation and Benefits. See Attachment # 1.

Based on the review of the two previously mentioned City Council items, City Council requested several new options to review regarding Total Compensation. Discussion and Analysis of those additional items are prepared below.

DISCUSSION AND ANALYSIS OF ADDITIONAL OPTIONS:

Option A. Raise the minimum hourly wage for all employees, excluding seasonal employees and summer interns, to \$12.00 per hour.

The following job titles (excluding seasonal and summer interns) have a pay range minimum of less than \$12.00 per hour and would be adjusted under this scenario:

- Child Care Attendant - \$9.30
- Swim Teacher (not Red-Cross certified) - \$9.30
- Nite-At-the Rec Staff - \$9.50
- Lifeguard - \$9.50
- Library Page - \$9.56
- Recreation Instructor I: Basketball coach/Gym Monitor/PeeWee Soccer Coach/TwoDoubles/ Youth Activities - \$9.50
- Scorekeeper - \$9.50
- Nite-At-The Rec Assistant Program Lead - \$11.00
- Lifeguard: Opening / Daytime - \$11.00
- Water Safety Instructor (Red Cross certified) - \$11.00
- Guest Services Attendant – Recreation - \$11.00
- Project Assistant - \$11.18

Several compression issues emerge when pay is adjusted to a set amount without utilizing market comparison data. A good example is the Nite-At-The Rec group of staff members. All three types of staff members working the Nite-at-the Rec Program would be making the same hourly wage for different responsibilities and duties if we raise the City of Louisville's wage minimum to \$12.00 per hour.

Lifeguards and Opening/Daytime Lifeguard positions would experience the same situation. There would be no pay differential for the tough-to-fill, 5:45 am Opening Lifeguard position as compared to the regular lifeguard position.

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Another example is the Child Care Attendant and a Preschool Instructor. Requirements for a Child Care Attendant are less rigorous than a Preschool Instructor but if this option is selected, the two positions would be paid the same hourly wage for different work. This type of compression issue creates a fairness perception with employees and is likely to impact morale.

Title	Current Rate of Pay	Option A adjustment
Nite-At-Rec Staff	\$ 9.50	\$12.00
Nite-At-Rec Assistant Program Leader	\$11.00	\$12.00
Nite-At-Rec Program Leader	\$12.00	\$12.00
Lifeguard	\$ 9.50	\$12.00
Lifeguard: Opening	\$11.00	\$12.00
Child Care Attendant	\$ 9.30	\$12.00
Preschool Instructor	\$12.00	\$12.00

Additional compressions issues emerge when seasonal wages are not adjusted in the same fashion as regular part-time wages are adjusted. In many cases, the child care attendant moves over to the Seasonal Camp Aid position during Summer Camp but would be paid \$2.70 less per hour for essentially the same job position. The same would be true for the Seasonal Lifeguard position as well.

Title	Current Rate of Pay	Option A adjustment
Seasonal Camp Aid	\$ 9.30	\$ 9.30
Child Care Attendant	\$ 9.30	\$12.00
Seasonal Lifeguard	\$ 9.50	\$ 9.50
Lifeguard	\$ 9.50	\$12.00

Pros:

- Louisville would be closely aligned with the City of Longmont's Living Wage guideline. In 2001, the City of Longmont established guidelines to pay all "regular employees" the Boulder County Living Wage for single wage earners. The Boulder County Living Wage for a household of one in Boulder County is currently \$12.26 per hour which is the amount Longmont uses as their Living Wage guideline.
- This option brings wages for part-time employees closer to the City of Boulder's Livable Wage for 2017 of \$15.67 per hour.
- This option increases wages and is likely to be seen as a positive component of employment and could increase employee satisfaction.

Cons:

- Will increase costs, may not be sustainable in the long term financial plan.
- Wage compression can be seen as unfair from an employee's perspective and may create morale issues and may increase turnover.
- May create a perception that pay is distributed unfairly without a structured approach.
- Salary compression can transform the organization's single largest cost (compensation) from a motivator into a demotivator.
- While salary compression is not illegal, it is often accompanied by pay inequalities that could violate equal pay laws. It could create a pay equity problem if the experienced staffs are a protected class. Further analysis would need to be completed to determine if this is a factor.
- Should this option be pursued policy implications on how to address annual wage rates/increases would need to be further analyzed. For example, what comes next after \$12 an hour? What is the pay philosophy year to year?

Cost Estimates:

The estimated cost to increase the above positions to a minimum of \$12.00 per will cost approximately \$8,200. However, significant compressions issues will exist. In order to address all the compression issues for all part-time/non-benefitted employees an estimated additional \$178,000 would be needed.

Option B: Change the cities Louisville currently uses as part of the Total Compensation annual review process to include Boulder and eliminate the cities of Englewood and Littleton due to their distance from Louisville.

For most employees, one of the first things they compare is how much the job pays as compared to a similar position in another city, town, or organization. So keeping the City of Louisville's wages within a reasonable range as compared to other entities is critical to hiring and retaining employees.

The City of Louisville reviews each position on an annual basis to determine how competitive our wages are as compared to comparable cities. Currently, the City of Louisville compares our wages and benefits to the following cities/towns: Brighton, Broomfield, Commerce City, Englewood, Erie, Golden, Lafayette, Littleton, and Longmont. These cities/towns were chosen because of their population size, number of employees, size of their budget, and/or recruiting area is similar to Louisville.

If Option B is chosen the cities would change as illustrated below.

Cities	"Current"	Option B:
Boulder	No	Yes
Brighton	Yes	Yes

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Broomfield	Yes	Yes
Commerce City	Yes	Yes
Englewood	Yes	No
Erie	Yes	Yes
Golden	Yes	Yes
Lafayette	Yes	Yes
Littleton	Yes	No
Longmont	Yes	Yes
TOTAL	9 cities	8 cities

Pros:

- Louisville employees believe we are in direct competition with the City of Boulder for employees and believe Boulder pays higher wages. Louisville employees often wonder why the City of Boulder is not included in our comparison cities due to its close proximity. Adding the City of Boulder into our existing Labor Market cities, would answer that concern for many employees.
- The City of Boulder recently implemented the Self-Sufficiency Standard (SSS), and including Boulder as a comparable city would be reflected in our salary ranges as well as provide an incremental adjustment to our wages in line with the SSS.

Cons:

- Will increase costs, may not be sustainable in the long term financial plan.
- The City of Boulder population is roughly 105,000 which is dissimilar to Louisville's 20,000+ population.
- The City of Boulder has three unions (General employees, Police Union, Fire Union) where Louisville has no unions. Comparing union wages to non-union wages can increase wages significantly.

Estimated Cost:

Utilizing our current cities for wage comparisons and market adjustments in 2018 will increase wages by approximately \$390,929. Estimated cost for Option B would increase wages by a total of \$550,016 or an additional \$159,087 over our "Current" cities' market adjustments.

Option C: Change the cities Louisville currently uses as part of the Total Compensation annual review process to include cities within a 20 mile radius of Louisville using www.google.com/maps

Cities ~ miles	"Current"	Within a 20 mile radius = Regional
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Arvada – 14 miles	No	Yes
Boulder – 9 miles	No	Yes
Brighton – 20 miles	Yes	Yes
Broomfield – 6 miles	Yes	Yes
Commerce City – 19 miles	Yes	Yes
Englewood – 29 miles	Yes	No
Erie – 10 miles	Yes	Yes
Federal Heights – 15 miles	No	Yes
Golden – 19 miles	Yes	Yes
Lafayette – 3 miles	Yes	Yes
Littleton – 31 miles	Yes	No
Longmont – 15 miles	Yes	Yes
Northglenn – 18 miles	No	Yes
Thornton – 19 miles	No	Yes
Westminster – 14 miles	No	Yes
Wheat Ridge – 20 miles	No	Yes
TOTAL	9 cities	14 cities

Pros:

- Adds Boulder to the list of cities used as part of the annual Total Compensation review process.
- Employees will likely view this as a positive approach to fair wages and compensation.
- Louisville will become more competitive in the region for employees as our wages are more similar to others in the 20 mile region.
- 407 out of 447 employees or 91% live within a 20 mile radius of Louisville. See attachment # 2. Zip Code Data for more details.
- Employees are willing to commute in the Denver/Boulder regions to obtain the best paying jobs. According to a 2011 article from U.S. News & World Report, the average daily U.S. commute is about 25 minutes each way. For more densely populated cities such as Chicago and New York, the average commute is 30 – 35 minutes.

Cons:

- Will increase costs, may not be sustainable in the long term financial plan.

- Turnover data does not suggest significant numbers of employees are leaving for higher paying jobs. For the past 10 years, 2% - 4% of the employees leaving the City of Louisville and completing the Exit Interview reported leaving for higher paying positions. Based on this information, pay and compensation is not the biggest factor for employees leaving the City of Louisville and as such this may not be needed to retain employees.

Average Turnover Rate				
Year	Number of Terms	Left for Better Pay	Average Employee Headcount	Turnover Rate
2006	15	5	142	3.52%
2007	14	3	141	2.13%
2008	15	6	149	4.03%
2009	15	3	153	1.96%
2010	10	2	150	1.33%
2011	7	2	145	1.38%
2012	28	5	152	3.29%
2013	14	6	152	3.95%
2014	25	6	155	3.87%
2015	27	4	165	2.42%
2016	31	6	179	3.35%
Overall Average	201	48	1683	2.85%

Estimated Cost:

Utilizing our “Current” cities for wage comparisons and market adjustments in 2018 will increase wages by \$390,929. Estimated cost for Option C would increase wages to a total of \$524,755 or an additional \$133,826 over our “Current” cities market adjustments.

Option D: Provide the cost of adding benefits to employees working 20 – 29 hours per week on a regular basis.

Attachment 3. Summary of Benefits at 20 hours by City, summarizes each of the “regional” cities and the benefits they offer their employees at 20 hours. As you can see from the attachment, benefits vary from City to City. Eight of the cities offer pro-rated benefits for employees who work 20+ hours per week and eight of the cities do not offer benefits at 20 hours. Kaiser Permanente, our Health Insurance provider was contacted and asked to provide a renewal quote that included offering health benefits for those employees working 20 hours per week. Kaiser’s recommendation was to complete our benefits renewal for 2018 in the standard manner using our current demographic data and utilization rates and then make adjustments, if necessary, during the 2019 renewal process. At the time of this publication, the 2018 Benefits Renewal process is in

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progress but has not been finalized. Final rates for benefits renewal will be available during the 2019 budget process.

Currently, we have two tiers of benefits:

- Tier 1 is for employees working 36-40 hours per week
- Tier 2 is for employees working 30-35 hours per week

If benefits were added at 20+ hours, we suggest following a similar structure and adding a Tier 3 (25 – 29 hours per week) and a Tier 4 (20 – 24 hours per week). As is standard for all City's offering benefits at 20+ hours per week, all benefits are pro-rated.

Illustrated below is a sample rate sheet for health coverage through Kaiser Permanente based on the proposed 4 tiers.

TIER 1							TIER 2								
COVERAGE	PREMIUM RATES			TOTAL CITY COST	TOTAL MONTHLY PREMIUM	% EE Paid	COBRA Premium	COVERAGE	PREMIUM RATES			TOTAL CITY COST	TOTAL MONTHLY PREMIUM	% EE Paid	COBRA Premium
	EE	ER	כסא CONTRI D						EE	ER	כסא CONTRI D				
KAISER HMO							KAISER HMO (87.5% of Tier 1, ER paid HMO)								
EE Only	87.22	494.24			581.46	15%	593.09	EE Only	149.00	432.46		432.46	581.46	26%	593.09
EE+S	258.16	1,032.62			1,290.78	20%	1,316.60	EE+S	387.23	903.55		903.55	1,290.78	30%	1,316.60
EE+C	217.47	869.86			1,087.33	20%	1,109.08	EE+C	326.20	761.13		761.13	1,087.33	30%	1,109.08
Family	436.13	1,308.38			1,744.50	25%	1,779.39	Family	599.67	1,144.83		1,144.83	1,744.50	34%	1,779.39
KAISER HDHP							KAISER HDHP (87.5% of Tier 1, ER paid HMO)								
EE Only	-	427.39	66.85	494.24	427.39	0%	435.94	EE Only	53.42	373.97	58.49	432.46	427.39	13%	435.94
EE+S	-	948.85	83.77	1,032.62	948.85	0%	967.83	EE+S	118.61	830.24	73.30	903.55	948.85	13%	967.83
EE+C	-	799.22	70.64	869.86	799.22	0%	815.20	EE+C	99.90	699.32	61.81	761.13	799.22	13%	815.20
Family	-	1,282.22	26.16	1,308.38	1,282.22	0%	1,307.86	Family	160.28	1,121.94	22.89	1,144.83	1,282.22	13%	1,307.86

TIER 3							TIER 4								
COVERAGE	PREMIUM RATES			TOTAL CITY COST	TOTAL MONTHLY PREMIUM	% EE Paid	COBRA Premium	COVERAGE	PREMIUM RATES			TOTAL CITY COST	TOTAL MONTHLY PREMIUM	% EE Paid	COBRA Premium
	EE	ER	כסא CONTRI D						EE	ER	כסא CONTRI D				
KAISER HMO (72.5% of Tier 1, ER paid HMO)							KAISER HMO (60% of Tier 1, ER paid HMO)								
EE Only	223.14	358.32		581.46	581.46	38%	593.09	EE Only	284.92	296.54		581.46	581.46	49%	593.09
EE+S	542.13	748.65		1,290.78	1,290.78	42%	1,316.60	EE+S	671.21	619.57		1,290.78	1,290.78	52%	1,316.60
EE+C	456.68	630.65		1,087.33	1,087.33	42%	1,109.08	EE+C	565.41	521.92		1,087.33	1,087.33	52%	1,109.08
Family	795.93	948.57		1,744.50	1,744.50	46%	1,779.39	Family	959.48	785.03		1,744.50	1,744.50	55%	1,779.39
KAISER HDHP							KAISER HDHP								
EE Only	117.53	309.86	48.47	358.32	427.39	28%	435.94	EE Only	170.96	256.43	40.11	296.54	427.39	40%	435.94
EE+S	260.93	687.92	60.74	748.65	948.85	28%	967.83	EE+S	379.54	569.31	50.26	619.57	948.85	40%	967.83
EE+C	219.79	579.43	51.22	630.65	799.22	28%	815.20	EE+C	319.69	479.53	42.39	521.92	799.22	40%	815.20
Family	352.61	929.61	18.96	948.57	1,282.22	28%	1,307.86	Family	512.89	769.33	15.69	785.03	1,282.22	40%	1,307.86

If an employee was in the Tier 4 coverage level, working 20 – 24 hours per week on a regular basis, the cost for his/her monthly Kaiser HMO premium would be \$284.92 per month. Monthly premiums are deducted from employees' paychecks on the first and

second pay period of each month. This employee would need to have \$142.46 dollars available each pay period in order to cover his/her portion of the premium for health insurance alone.

This calculation is based on a standard formula that many cities use to calculate benefits on a pro-rated basis. Currently, the City of Louisville use the following formulas to caculate benefits costs at the Tier 1 level:

- Employee Only = 15% paid by the employee and 85% paid by the employer
- Employee + Spouse = 20% paid by the employee and 80% paid by the employer
- Employee + Child(ren) = 20% paid by the employee and 80% paid by the employer
- Family = 25% paid by the employee and 75% paid by the employer

The Chart below is information from Mountain States Employers Council (MSEC). Data for 2017 is not available at this time. This data assumes a full-time 40 hour employee/employer contribution model. Pro-rated models are not collected by MSEC.

Colorado Average Percent of Health Coverage Paid by the Employer

Type of Coverage	2011	2012	2013	2014	2015	2016
Single	84%	85%	84%	85%	84%	84%
Employee + spouse	70%	71%	71%	70%	71%	70%
Employee + child(ren)	71%	71%	71%	71%	71%	70%
Family	67%	68%	68%	68%	68%	68%

Includes organizations paying 100% of premium.

Human Resources staff held two Focus Groups with the City of Louisville supervisors who currently supervise regular part-time/non-benefitted staff working between 0 and 29 hours per week. This included supervisors from the Recreation Center and the Library where the majority of the part-time, non-benefitted staff work. The Focus Group did not include supervisors who supervise Seasonal Staff such as the Golf Course or the Parks Division.

Based on feedback from the Focus Group, supervisors provided the following information:

- For the most part, part-time/non-benefitted staff work a part-time job for the flexibility. They enjoy varying their hours from week to week or even month to month.
- This group of employees enjoy taking a large chunks of time off during the year. Many of them travel periodically throughout the year or like to take the summer off for other activities.
- If benefits were offered at the 20+ hour level, other part-time staff members could only work up to 19 hours per week. The supervisors expressed concern that this would create turnover because wages earned on 19 hours per week as

compared to 29 hours per week, would be insufficient for this group of employees to stay in the position.

- Part-time staff were very appreciative of the 4% increase they received in 2017. This was a significant increase from the standard 1% increase given to staff over the past several years.
- Supervisors at the Recreation Center also believe that only a handful of employees are interested in health, dental, and vision benefits as many employees are under 26 and are still eligible to be on their parent's health insurance plans or are over 65 and are eligible for Medicare. More than 50% of the part-time/non-benefitted employees are 25 years of age and under; and 6% are over the age of 65. This leaves about 117 employees between the ages of 26 and 64. This may be the group of employees who would be interested in benefits. See Attachment 4. Age of Part-Time/Non-Benefitted Staff for more details.
- Supervisors recommended bumping a few positions up from 29 hours per week to 30 hours per week and making those eligible for benefits. They outlined three specific jobs:
 - 29 hour Librarian I – Children's Librarian
 - 29 hour Library Associate for Adults
 - 29 hour Meal Site Coordinator

Supervisors were also asked what benefits they believe part-time staff desired and how the City could better support them to increase engagement and enhance part-time employees working experience at the City of Louisville. Supervisors provided the following suggestions:

- Increase the Paid Leave Bank (PLB) accruals for part-time staff.
- Increase pay for part-time staff.
- Add money to city budgets for supervisors to use as instant rewards for employees. Many supervisors stated they use their own money to reward employees and purchase things like pizza during staff meetings, or food during training sessions, etc.
- Continue to provide 4% increases, across the board, for part-time/non-benefitted staff on an annual basis or match it to the "average" percent increase the regular benefitted staff are eligible for each year.
- Supervisors of the three positions suggested to move from 29 hours to 30 hours, stated that these employees value formal performance appraisals as a benefit. They stated, employees feels more like a professional if a formal performance appraisal is tied to a merit increase rather than an across the board adjustment.
- Come up with a plan to offer college scholarships (\$1000) to employees who work 4 years for the City and at least 1000 hours each year.

Pros

- More employees would be eligible for benefits.
- May make Louisville a more desirable place to work with benefits at 20 hours.

- May attract a new group of potential employees.
- May provide greater stability in part-time positions.
- Long-term part-time employees may feel more valued by being offered benefits.

Cons

- Will increase costs, may not be sustainable in the long term financial plan dependent upon the number of employees that enroll.
- Decreases flexibility of part-time staff to work a varied schedule as many desire.
- Cost of adding benefits to employees working 20+ will increase.
- Cost of benefits may be too expensive for part-time staff.

Estimated Cost:

A). Cost for 3 positions

- a. Increase the hours of the two part-time professional library positions from 29 hours to 30 hours each. This small addition to hours each week places these positions in the benefits eligible category. One of the positions is a Library Associate in Adult Services and the other position is a Librarian I in the Children's division. Additional costs for Library Associate = \$18,500 and for the Librarian I is approximately \$18,500 as well. TOTAL = \$37,000
- b. Increase the hours for the Meal Site Coordinator position from 29 – 30 at the Recreation Center in the Senior Services area which places this position in the benefits eligible category. Additional costs for this would be approximately \$17,300.
- c. GRAND TOTAL = \$54,300

B). If the 117 Part-Time/Non-Benefitted staff between the ages of 26 and 64, all were interested in benefits, the cost estimates are as follows:

Based on the costs of coverage (employee only to family coverage) the City's portion on an annual basis would be in the range of \$500,000 (all employee only) to \$1.3 Million (all family coverage) also assuming the maximum 25-29 hours for all 117 employees. Realistically, the cost is likely somewhere in the middle as there will be a range of coverages selected (employee to family), not all employees in the 20-29 hour range will participate in purchasing benefits and some employees will participate at the 20-24 hour range which is a slightly lower cost.

However, if the City decides to offer benefits at 20 hours, all of the 117 employees would not be kept on the payroll as the City would have a more stable, predictable job force in place. Thus the City would need to layoff or eliminate some positions with this option. So if you assume half of the 117 employees were offered regular 20 hour positions with benefits, an estimated cost of 58 people at employee only coverage would be \$250,000 or 58 employees with family coverage would cost \$650,000. Again, this would likely be reduced further as not all of the 58 employees would enroll and not all would enroll at the 25-29 hour range.

Option E: Update the information on the possibility of the Police Department joining the Fire, Police, and Pension Association (FPPA) to enhance the retirement benefits for Sworn Officers.

FPPA was contacted after the May 9, 2017 meeting and date was established for their team to come to Louisville and present options in an Informational Meeting to the Police Department. That date is set for Wednesday, September 27, 2017.

Next Steps after the Informational Meeting:

- If the City is still interested after the Informational Meeting, the City would need to sign a Resolution stating they would like to pursue this opportunity.
- After the Resolution step, a vote or election would need to be held and 65% of the members would need to accept the provisions of the FPPA plan to go forward.
- The vote needs to take place within a five day window.

Typically, this process takes 4 – 5 months to complete. This may not be completed until February of 2018. In addition, contracts with ICMA will need to be renegotiated as contributions would cease for sworn officers if this option is chosen.

As you may recall, since the City of Louisville has a money purchase plan and also pays into Social Security and Medicare there are only two FPPA options available to the Louisville Police Officers:

1. The SWDB with Supplemental Social Security (SWDB-SS), and/or
2. The Statewide Death & Disability Plan with Supplemental Social Security (SWD&D-SS).

A chart showing the contribution rates for the SWDB-SS are shown below. Rates are set by the FPPA Board.

SWDB-SS**Statewide Defined Benefit Plan - Supplemental to Social Security
Member Contribution Rate Implementation Schedule**

<i>Effective January 1 of Year</i>	<i>Mandatory Member Contribution Rate</i>	<i>Mandatory Employer Contribution Rate</i>	<i>Total Combined Member and Employer Contribution Rate</i>
2015	4.25%	4.0%	8.25%
2016	4.50%	4.0%	8.50%
2017	4.75%	4.0%	8.75%
2018	5.00%	4.0%	9.00%
2019	5.25%	4.0%	9.25%
2020	5.50%	4.0%	9.50%
2021	5.75%	4.0%	9.75%
2022	6.00%	4.0%	10.00%

Currently, the Employer Contribution Rates stay steady through 2022 and the members' contribution rates increase a half of a percent each year through 2022.

The SWDB-SS Plan does allow members to purchase service credits. Service credits are one of the factors FPPA uses to calculate a member's retirement benefit in a defined benefit plan. Service credits affect the member's monthly pension payment which may impact when a member decides to retire. A member earns service credits based on the "pay/contribution periods" submitted by the employer to FPPA.

Attachment 5. FPPA – State Wide Defined Benefit Plan with Social Security – SS 3.8.16 provides very detailed charts and graphs that outline the benefits for Normal Retirement, Vested Retirement, Early Retirement, Deferred Retirement, Payment Options, Survivor Benefits, Separate Retirement Account (SRA), Benefits Adjustments, Contribution Rates (see above), Beneficiary Election, Refunds, and Purchasing Service Credits.

Pros:

- Provides a defined benefit plan that is desired by many Sworn Police Officers.
- Defined benefit plans are seen as stable and predictable to members.
- Could allow Sworn Officers the opportunity to retire at their desired age of 55 with a pension plan in place.
- Allows Police Officers who are already working for employers covered by FPPA, or those with FPPA Service Credits, to come to work for the City of Louisville and continue in the FPPA Retirement Plan.

- May create a better competitive environment for recruiting and retaining Sworn Officers.

Cons:

- Will increase costs, may not be sustainable in the long term financial plan.
- Provides a different retirement option for Sworn Officers which creates a different plan from other employees in the City. Other City employees may feel dissatisfaction with the City by providing a separate and “more beneficial” plan for Sworn Officers. This may create an “us and them” mentality between the employee groups.
- This plan only provides half the benefit of the other FPPA plans due to our affiliation with Social Security, which may not be as beneficial to members as had been hoped for.
- Sworn Officers would need to vote on this option and it must pass by at least 65%. If this option does not pass, it could be seen as disappointing to Sworn Officers.
- This may increase turn-over if this option is voted down as Officers search for a Defined Benefit program.

Cost: Estimated additional cost = approximately \$102,000 annually, and increasing annually as wages increase.

FISCAL IMPACT:

Option A: Raise the minimum hourly wage for all employees, excluding seasonal employees and summer interns, to \$12.00 per hour. **Estimated Cost:** Cost of either \$8,200 or \$178,000 depending on which option you choose.

Option B: Change the cities Louisville currently uses as part of the Total Compensation annual review process to include Boulder but eliminate the cities of Englewood and Littleton. **Estimated Cost:** Cost for Option B would increase wages by a total of \$550,016 or an additional \$159,087 over our “Current” cities market adjustments.

Option C: Change the cities Louisville currently uses as part of the Total Compensation annual review process to include cities within a 20 mile radius of Louisville. **Estimated Cost:** Cost for Option C would increase wages by a total of \$524,755 or an additional \$133,826 over our “Current” cities market adjustments.

Option D: Provide the cost of adding benefits to employees working 20 – 29 hours per week on a regular basis.

Estimated Cost:

- A. For 3 positions as outlined above to increase to 30 hours, with no additional change to provision of benefits for 20-29 hours per week = \$54,300

- B. Conservative estimates to include all 117 Part-Time/Non-Benefitted employees between the ages of 26 and 64 enrolled in benefits. **Estimated Cost:** Cost of \$1.3 Million to \$503,100 or 58/117 would cost approximately \$650,000 to \$249,400.

Option E: Update the information on the possibility of the Police Department joining the Fire, Police, and Pension Association (FPPA) to enhance the retirement benefits for Sworn Officers. **Estimated Cost:** approximately \$102,000 annually, and increasing annually as wages increase.

RECOMMENDATION:

Staff would like to hear City Council's comments regarding the Options A – E.

Based on the information provided, staff supports Option B along with adding hours and benefits to the three (3) positions outlined above. Staff also supports incorporating suggestions from Supervisors regarding additional part-time benefits to further enhance compensation for those employees. This recommendation unites Boulder's Livable Wage philosophy into our processes which supports the overall goal of affordability in Boulder County. This option also recognizes that flexibility remains an important component of part-time employees' overall desired experience while also adding benefits to several positions where the need exists in the organization. Lastly, this is the easiest option to administer city wide and allows for a consistent pay philosophy over time.

Staff also recommends continuing the process with FPPA to determine if the provisions of the FPPA plan should move forward. Steps are outlined in Option E.

ATTACHMENT(S):

1. [May 9, 2017 Council Communication- Police Department Master Plan](#)
2. Zip Code Data
3. Summary of Benefits at 20 hours by City
4. Age of Part-time/Non-Benefitted Staff
5. FPPA – State Wide Defined Benefit Plan with Social Security – SS 3.8.16

THANKS AND ACKNOWLEDGEMENTS:

Collaborative assistance with data and content was provided by the following staff members in preparing this Council Communication (Alphabetical order):

- Robin Brookhart, Senior Human Resources Analyst
- Barb Kelley, Senior Accountant – Finance Department
- Paula Knapek, Sr. Human Resources Analyst
- Leslie Ringer, Human Resources Technician
- Sara Robuck, Human Resources Associate
- Angela Savino, Human Resources Associate

Employee Count by Zip - July 2017

City	Number of Part-Time Employees	Number of Full Time Employees	TOTAL
Louisville	151	29	180
Lafayette	33	17	50
Broomfield	23	12	35
Boulder	16	9	25
Denver	13	12	25
Arvada	5	12	17
Longmont	6	11	17
Erie	7	9	16
Superior	11	2	13
Thornton	0	9	9
Westminster	2	7	9
Firestone	1	5	6
Brighton	1	4	5
Loveland	0	5	5
Berthoud	0	3	3
Dacono	0	3	3
Frederick	0	3	3
Northglenn	0	3	3
Aurora	0	2	2
Colorado Springs	0	2	2
Commerce City	0	2	2
Englewood	0	2	2
Fort Collins	0	2	2
Henderson	0	2	2
Johnstown	0	2	2
Carr	0	1	1
Castle Rock	1	0	1
Centennial	0	1	1
Fort Lupton	0	1	1
Greeley	0	1	1
Littleton	0	1	1
Mead	0	1	1
Sterling	0	1	1
Ward	1	0	1
TOTAL	271	176	447

City	Benefits at 20 hours per week?	Details
Brighton	Yes	Are eligible for benefits and are pro-rated for all benefits. Less than 10 employees in this category.
Broomfield	Yes	Pro-rated benefits for dental only. No 401 contribution. Rec Center pass, paid vacation on accrued hours basis, no sick time, no paid holidays.
Commerce City	No	
Englewood	No	
Erie	No	
Golden	Yes	Rec Center pass, 9 days of vacation per year, can contribute to a 457, can participate in Wellness Program. Very few employees in this category.
Lafayette	No	
Littleton	Yes	Pro-rated benefits for health, dental, vision, and vacation. Very few 20 hour employees take benefits due to the cost. Only a few employees in the Library utilize these benefits.
Longmont	No	Part time do not receive benefits. There are some 20 hour/ week benefited employees who were "grandfathered in" but Longmont does not actively hire for 20 hr/ week benefited employees. However, ALL employees are eligible to receive a Rec Center Pass.
Boulder	Yes, If "Standard" Employee	Standard employees eligible to receive pro-rated health, dental, vision, 401, can contribute to 457, Rec Center pass, pro-rated vacation, and paid holidays. A Standard position is approved by City Council.
Arvada	No	A few exceptions are made if there is a "job share" situation and then it is pro-rated at 50% of the regular employee rate for Health, Dental, Vision.
Federal Heights	No	
Northglenn	Yes	Only offer Health for employee only coverage, NO 401 contribution, can voluntarily contribute to 457, Rec Center Pass, NO paid vacation.
Thornton	No	
Westminster	Yes	Eligible for Health, Dental, Vision, contribute to 401, eligible for performance appraisals, paid vacations and holidays on pro-rated basis. Can purchase Rec Center pass. Wellness is tied to smoking vs. non-smoking and the option to participate. Only selected positions which must be approved by City Council each year.
Wheat Ridge	Yes	Pro-Rated Benefits for Health, Dental, Vision, vacation, and Wellness Program. Only 5 people take advantage of this.
Summary: 8 cities offer benefits at 20 hours and 8 cities/town do not offer any benefits at 20 hours.		

Part-Time/Non Benefitted		
Age	Number	% of population
65+	17	6.27%
50 - 64	47	17.34%
30 - 49	50	18.45%
26-29	20	7.38%
25 and under	137	50.55%
TOTAL	271	100.00%

Statewide Defined Benefit Plan

for members of affiliated Social Security Employers
(SWDB-SS) *Effective January 1, 2007.*



The Statewide Defined Benefit Social Security Supplemental Plan (SWDB-SS) was implemented on January 1, 2007, and may provide a monthly lifetime benefit based upon meeting the eligibility requirements for retirement. Benefits payable from this plan are supplemental to any Social Security benefits that a member may receive.

Basic Plan Structure

The following types of retirement are available under the SWDB-SS Plan: normal, early, vested or deferred. A member may be eligible for any one of these types of retirement only if the member is covered by the SWDB-SS Plan and has met the eligibility requirements to qualify for retirement. If a member terminates service before retirement eligibility, the member may qualify for a refund of contributions.

Eligibility Requirements

If an employer covers its members under the SWDB-SS Plan, participation begins as of date of hire or effective date of affiliation assuming contributions are properly remitted to FPPA.

Statewide Defined Benefit Plan for members of affiliated Social Security Employers

Normal Retirement

Requirements

25 years of service and age 55

Calculation

A 1% benefit for each year of service for the first 10 years, then a 1.25% benefit for each year of service thereafter. The benefit is based on the average of the highest 3 years' base salary*. The year in which a member retires may be considered in calculating the average of the member's highest 3 years' base salary if the member retires on or after July 1. The chart below shows the estimated percentage factor used to calculate the retirement benefit at each age and for each year of service.

Payment

Retirement and Separate Retirement Account (SRA) benefits, if any, are payable immediately once the Retirement Application is approved by FPPA. The member may choose to defer receipt of SRA benefits until as late as April 1st of the calendar year following the year in which the member turns age 70½. See page 9 for more SRA information.

The chart on this page is applicable for the Statewide Defined Benefit Social Security Supplemental Plan for benefits earned after January 1, 2007.

FPPA Members who earned benefits in the Statewide Defined Benefit Social Security Supplemental Plan prior to January 1, 2007 should contact FPPA for information about your benefits.

Years of Service	Age at Retirement										
	50	51	52	53	54	55	56	57	58	59	60+
5	3.22	3.51	3.83	4.18	4.57	5.00	5.00	5.00	5.00	5.00	5.00
6	3.86	4.21	4.59	5.02	5.48	6.00	6.00	6.00	6.00	6.00	6.00
7	4.50	4.91	5.36	5.85	6.40	7.00	7.00	7.00	7.00	7.00	7.00
8	5.15	5.61	6.12	6.69	7.31	8.00	8.00	8.00	8.00	8.00	8.00
9	5.79	6.31	6.89	7.52	8.22	9.00	9.00	9.00	9.00	9.00	9.00
10	6.43	7.01	7.65	8.36	9.14	10.00	10.00	10.00	10.00	10.00	10.00
11	7.24	7.89	8.61	9.40	10.28	11.25	11.25	11.25	11.25	11.25	11.25
12	8.04	8.77	9.57	10.45	11.42	12.50	12.50	12.50	12.50	12.50	12.50
13	8.85	9.65	10.52	11.49	12.57	13.75	13.75	13.75	13.75	13.75	13.75
14	9.65	10.52	11.48	12.54	13.71	15.00	15.00	15.00	15.00	15.00	15.00
15	10.46	11.40	12.44	13.58	14.85	16.25	16.25	16.25	16.25	16.25	16.25
16	11.26	12.28	13.40	14.63	15.99	17.50	17.50	17.50	17.50	17.50	17.50
17	12.06	13.15	14.35	15.67	17.13	18.75	18.75	18.75	18.75	18.75	18.75
18	12.87	14.03	15.31	16.72	18.28	20.00	20.00	20.00	20.00	20.00	20.00
19	13.67	14.91	16.27	17.76	19.42	21.25	21.25	21.25	21.25	21.25	21.25
20	14.48	15.78	17.22	18.81	20.56	22.50	22.50	22.50	22.50	22.50	22.50
21	15.28	16.66	18.18	19.85	21.70	23.75	23.75	23.75	23.75	23.75	23.75
22	16.09	17.54	19.14	20.90	22.85	25.00	25.00	25.00	25.00	25.00	25.00
23	16.89	18.41	20.09	21.94	23.99	26.25	26.25	26.25	26.25	26.25	26.25
24	17.69	19.29	21.05	22.99	25.13	27.50	27.50	27.50	27.50	27.50	27.50
25	18.50	20.17	22.01	24.03	26.27	28.75	28.75	28.75	28.75	28.75	28.75
26	19.30	21.04	22.96	25.08	27.42	30.00	30.00	30.00	30.00	30.00	30.00
27	20.11	21.92	23.92	26.12	28.56	31.25	31.25	31.25	31.25	31.25	31.25
28	20.91	22.80	24.88	27.17	29.70	32.50	32.50	32.50	32.50	32.50	32.50
29	21.72	23.68	25.83	28.21	30.84	33.75	33.75	33.75	33.75	33.75	33.75
30	22.52	24.55	26.79	29.26	31.99	35.00	35.00	35.00	35.00	35.00	35.00
31	23.32	25.43	27.75	30.30	33.13	36.25	36.25	36.25	36.25	36.25	36.25
32	24.13	26.31	28.70	31.35	34.27	37.50	37.50	37.50	37.50	37.50	37.50
33	24.93	27.18	29.66	32.39	35.41	38.75	38.75	38.75	38.75	38.75	38.75
34	25.74	28.06	30.62	33.44	36.55	40.00	40.00	40.00	40.00	40.00	40.00
35	26.54	28.94	31.57	34.48	37.70	41.25	41.25	41.25	41.25	41.25	41.25
36	27.34	29.81	32.53	35.53	38.84	42.50	42.50	42.50	42.50	42.50	42.50
37	28.15	30.69	33.49	36.57	39.98	43.75	43.75	43.75	43.75	43.75	43.75
38	28.95	31.57	34.45	37.62	41.12	45.00	45.00	45.00	45.00	45.00	45.00
39	29.76	32.44	35.40	38.66	42.27	46.25	46.25	46.25	46.25	46.25	46.25
40	30.56	33.32	36.36	39.71	43.41	47.50	47.50	47.50	47.50	47.50	47.50
41	31.37	34.20	37.32	40.75	44.55	48.75	48.75	48.75	48.75	48.75	48.75
42	32.17	35.07	38.27	41.80	45.69	50.00	50.00	50.00	50.00	50.00	50.00

Normal Retirement Early Retirement Vested Retirement

Notes For service beyond 42 years and age 55, add 1.25% to 50% for each year over 42. Final calculations are made based on the total years and months of service earned. Chart may not reflect the payout option selected by the member.

*Base Salary is defined in FPPA Rule 101.05. The FPPA Rules & Regulations may be viewed at FPPAco.org.

**Vested
Retirement**

Requirements

5 years of service - payable at age 55

Calculation

A 1% benefit for each year of service for the first 10 years, then a 1.25% benefit for each year of service thereafter. The benefit is based on the average of the highest 3 years' base salary*. The year in which a member retires may be considered in calculating the average of the member's highest 3 years' base salary if the member retires on or after July 1.

Payment

Retirement benefits are payable at age 55. Providing a member is vested, the Separate Retirement Account (SRA), if any, is available following a member's separation of service and once the Retirement Application is approved by FPPA. The member may choose to defer receipt of SRA benefits until as late as April 1st of the calendar year following the year in which the member turns age 70½. See page 9 for more SRA information.

**Early
Retirement**

Requirements

30 years of service OR age 50

Calculation

A 1% benefit for each year of service for the first 10 years, then a 1.25% benefit for each year of service thereafter. The benefit is based on the average of the highest 3 years' base salary*. The year in which a member retires may be considered in calculating the average of the member's highest 3 years' base salary if the member retires on or after July 1.

The early retirement benefit that the member would have received at normal retirement (age 55) is reduced on an actuarial equivalent basis to reflect the early receipt of the benefit.

Payment

The reduced retirement benefit and the Separate Retirement Account (SRA) benefits, if any, are payable immediately once the Retirement Application is approved by FPPA. However, the member may choose to defer receipt of SRA benefits until as late as April 1st of the calendar year following the year in which the member turns age 70½. See page 9 for more SRA information.

***Base Salary**

Base Salary generally includes base rate of pay plus longevity and shift differential if applicable.

The complete definition of Base Salary may be found in FPPA Rule 101.05. The FPPA Rules & Regulations may be viewed at FPPAco.org

Statewide Defined Benefit Plan for members of affiliated Social Security Employers

Deferred Retirement (Applies to a Normal or Vested Retirement)

Payment

Members who qualify for a Normal or Vested Retirement, may defer the receipt of their Defined Benefit Pension to as late as age 65 and receive the actuarial equivalent of the benefit. The Separate Retirement Account (SRA), if any, is available immediately upon separation of service and once the Retirement Application has been approved by FPPA. The member may choose to defer receipt of SRA benefits until as late as April 1st of the calendar year following the year in which the member turns age 70 1/2. See page 9 for more information.

The percentage in the chart below is applied to the member's defined benefit amount, not the member's HAS.

Deferred Retirement Actuarial Equivalence Factors
Age at Benefit Commencement

	55	56	57	58	59	60	61	62	63	64	65
Age at Retirement	100.00%	109.54%	120.13%	131.91%	145.02%	159.64%	175.99%	194.30%	214.85%	237.98%	264.07%
56		100.00%	109.67%	120.41%	132.38%	145.73%	160.66%	177.37%	196.14%	217.25%	241.07%
57			100.00%	109.80%	120.71%	132.89%	146.49%	161.74%	178.85%	198.10%	219.81%
58				100.00%	109.94%	121.03%	133.42%	147.30%	162.89%	180.42%	200.20%
59					100.00%	110.09%	121.36%	133.99%	148.16%	164.11%	182.10%
60						100.00%	110.24%	121.71%	134.59%	149.08%	165.42%
61							100.00%	110.41%	122.09%	135.23%	150.05%
62								100.00%	110.58%	122.48%	135.91%
63									100.00%	110.77%	122.91%
64										100.00%	110.96%
65											100.00%

Example

If a member's Normal or Vested retirement benefit was equal to \$1,000.00 per month if paid at age 55; and he/she elected to defer receipt of that benefit until age 60; the deferred benefit amount would be \$1,596.40 per month, payable at age 60. ($\$1,000.00 \times 159.64\% = \$1,596.40$)

The chart above is for illustrative purposes only and shows some of the factors used to calculate a deferred retirement. There is a separate factor for each age, specific to both the year and the month. Tables may be revised periodically. If you select a deferred retirement, your benefit will be determined by the exact tables and factors in effect at the time your pension payments begin.

Statewide Defined Benefit Plan for members of affiliated Social Security Employers

Payment Options	All FPPA Social Security Supplemental Plan benefits are calculated using the average of the highest 3 years' base salary. A member does not elect the payment options until shortly before the benefit is paid to ensure that the beneficiary and payment option factors are accurate.																																																																																																																																																																																																																																																																																							
Normal Option	The retiree receives a full, unreduced pension benefit for their life. No monthly benefits are paid to a beneficiary following the retiree's death. However, if at the time of the member's death, they have not recouped in pension payments the amount of the member contributions (including all funds paid in to purchase service credit), the remaining funds plus 5% as interest would be paid to the member's beneficiary or estate as a lump sum.																																																																																																																																																																																																																																																																																							
Option 1 100% Survivor Benefits	<p>Under Option 1, a reduced normal, deferred, early or vested retirement pension will be paid from the effective date of the retiree's retirement or later in the case of a deferred retirement. The reduced pension will continue for the life of the retiree. Upon the death of the retiree, the same reduced pension will be paid to the retiree's designated beneficiary for life.</p> <p>If a member elects a non-spouse beneficiary who is significantly younger than the member, certain restrictions may prohibit the election of this payment option or may require an additional calculation to be made in order to comply with US Treasury Regulations. Please contact FPPA for more information.</p> <p>The table below* can be used to <u>estimate</u> the benefit amount anticipated if Option 1 is elected.</p> <table><tr><th colspan="2"></th><th colspan="11">Age of Retiree</th></tr><tr><th colspan="2"></th><th>55</th><th>56</th><th>57</th><th>58</th><th>59</th><th>60</th><th>61</th><th>62</th><th>63</th><th>64</th><th>65</th></tr><tr><th rowspan="21">Age of Beneficiary</th><th>45</th><td>0.842</td><td>0.831</td><td>0.819</td><td>0.807</td><td>0.794</td><td>0.781</td><td>0.768</td><td>0.754</td><td>0.740</td><td>0.726</td><td>0.711</td></tr><tr><th>46</th><td>0.846</td><td>0.835</td><td>0.823</td><td>0.811</td><td>0.799</td><td>0.786</td><td>0.772</td><td>0.759</td><td>0.745</td><td>0.730</td><td>0.716</td></tr><tr><th>47</th><td>0.850</td><td>0.839</td><td>0.828</td><td>0.816</td><td>0.803</td><td>0.790</td><td>0.777</td><td>0.764</td><td>0.750</td><td>0.735</td><td>0.721</td></tr><tr><th>48</th><td>0.855</td><td>0.844</td><td>0.832</td><td>0.820</td><td>0.808</td><td>0.795</td><td>0.782</td><td>0.769</td><td>0.755</td><td>0.740</td><td>0.726</td></tr><tr><th>49</th><td>0.859</td><td>0.848</td><td>0.837</td><td>0.825</td><td>0.813</td><td>0.800</td><td>0.787</td><td>0.774</td><td>0.760</td><td>0.746</td><td>0.731</td></tr><tr><th>50</th><td>0.864</td><td>0.853</td><td>0.842</td><td>0.830</td><td>0.818</td><td>0.806</td><td>0.793</td><td>0.779</td><td>0.766</td><td>0.751</td><td>0.737</td></tr><tr><th>51</th><td>0.869</td><td>0.858</td><td>0.847</td><td>0.835</td><td>0.823</td><td>0.811</td><td>0.798</td><td>0.785</td><td>0.771</td><td>0.757</td><td>0.742</td></tr><tr><th>52</th><td>0.873</td><td>0.863</td><td>0.852</td><td>0.841</td><td>0.829</td><td>0.817</td><td>0.804</td><td>0.791</td><td>0.777</td><td>0.763</td><td>0.748</td></tr><tr><th>53</th><td>0.878</td><td>0.868</td><td>0.857</td><td>0.846</td><td>0.834</td><td>0.822</td><td>0.810</td><td>0.797</td><td>0.783</td><td>0.769</td><td>0.754</td></tr><tr><th>54</th><td>0.883</td><td>0.873</td><td>0.862</td><td>0.851</td><td>0.840</td><td>0.828</td><td>0.816</td><td>0.803</td><td>0.789</td><td>0.775</td><td>0.761</td></tr><tr><th>55</th><td>0.888</td><td>0.878</td><td>0.868</td><td>0.857</td><td>0.846</td><td>0.834</td><td>0.822</td><td>0.809</td><td>0.796</td><td>0.782</td><td>0.767</td></tr><tr><th>56</th><td>0.893</td><td>0.883</td><td>0.873</td><td>0.862</td><td>0.851</td><td>0.840</td><td>0.828</td><td>0.815</td><td>0.802</td><td>0.788</td><td>0.774</td></tr><tr><th>57</th><td>0.897</td><td>0.888</td><td>0.878</td><td>0.868</td><td>0.857</td><td>0.846</td><td>0.834</td><td>0.822</td><td>0.809</td><td>0.795</td><td>0.781</td></tr><tr><th>58</th><td>0.902</td><td>0.893</td><td>0.884</td><td>0.874</td><td>0.863</td><td>0.852</td><td>0.840</td><td>0.828</td><td>0.815</td><td>0.802</td><td>0.788</td></tr><tr><th>59</th><td>0.907</td><td>0.898</td><td>0.889</td><td>0.879</td><td>0.869</td><td>0.858</td><td>0.847</td><td>0.835</td><td>0.822</td><td>0.809</td><td>0.795</td></tr><tr><th>60</th><td>0.911</td><td>0.903</td><td>0.894</td><td>0.885</td><td>0.875</td><td>0.864</td><td>0.853</td><td>0.841</td><td>0.829</td><td>0.816</td><td>0.803</td></tr><tr><th>61</th><td>0.916</td><td>0.908</td><td>0.899</td><td>0.890</td><td>0.880</td><td>0.870</td><td>0.859</td><td>0.848</td><td>0.836</td><td>0.823</td><td>0.810</td></tr><tr><th>62</th><td>0.921</td><td>0.913</td><td>0.904</td><td>0.896</td><td>0.886</td><td>0.876</td><td>0.866</td><td>0.855</td><td>0.843</td><td>0.831</td><td>0.818</td></tr><tr><th>63</th><td>0.925</td><td>0.917</td><td>0.909</td><td>0.901</td><td>0.892</td><td>0.882</td><td>0.872</td><td>0.861</td><td>0.850</td><td>0.838</td><td>0.825</td></tr><tr><th>64</th><td>0.929</td><td>0.922</td><td>0.914</td><td>0.906</td><td>0.897</td><td>0.888</td><td>0.878</td><td>0.868</td><td>0.857</td><td>0.845</td><td>0.833</td></tr><tr><th>65</th><td>0.933</td><td>0.927</td><td>0.919</td><td>0.911</td><td>0.903</td><td>0.894</td><td>0.885</td><td>0.875</td><td>0.864</td><td>0.853</td><td>0.840</td></tr></table> <div><p>Example of Option 1</p><p>The following example is based on these assumptions:</p><ul style="list-style-type: none">• A member is age 55.• The designated beneficiary is age 53.• The member has completed 25 years of service credit.• The average highest three years' base salary is \$50,000.00 per year.• \$50,000.00 X 28.75% = \$14,375.00 annually;• \$14,375.00 X .878 = \$12,621.25 or \$1,051.77 monthly</div>			Age of Retiree													55	56	57	58	59	60	61	62	63	64	65	Age of Beneficiary	45	0.842	0.831	0.819	0.807	0.794	0.781	0.768	0.754	0.740	0.726	0.711	46	0.846	0.835	0.823	0.811	0.799	0.786	0.772	0.759	0.745	0.730	0.716	47	0.850	0.839	0.828	0.816	0.803	0.790	0.777	0.764	0.750	0.735	0.721	48	0.855	0.844	0.832	0.820	0.808	0.795	0.782	0.769	0.755	0.740	0.726	49	0.859	0.848	0.837	0.825	0.813	0.800	0.787	0.774	0.760	0.746	0.731	50	0.864	0.853	0.842	0.830	0.818	0.806	0.793	0.779	0.766	0.751	0.737	51	0.869	0.858	0.847	0.835	0.823	0.811	0.798	0.785	0.771	0.757	0.742	52	0.873	0.863	0.852	0.841	0.829	0.817	0.804	0.791	0.777	0.763	0.748	53	0.878	0.868	0.857	0.846	0.834	0.822	0.810	0.797	0.783	0.769	0.754	54	0.883	0.873	0.862	0.851	0.840	0.828	0.816	0.803	0.789	0.775	0.761	55	0.888	0.878	0.868	0.857	0.846	0.834	0.822	0.809	0.796	0.782	0.767	56	0.893	0.883	0.873	0.862	0.851	0.840	0.828	0.815	0.802	0.788	0.774	57	0.897	0.888	0.878	0.868	0.857	0.846	0.834	0.822	0.809	0.795	0.781	58	0.902	0.893	0.884	0.874	0.863	0.852	0.840	0.828	0.815	0.802	0.788	59	0.907	0.898	0.889	0.879	0.869	0.858	0.847	0.835	0.822	0.809	0.795	60	0.911	0.903	0.894	0.885	0.875	0.864	0.853	0.841	0.829	0.816	0.803	61	0.916	0.908	0.899	0.890	0.880	0.870	0.859	0.848	0.836	0.823	0.810	62	0.921	0.913	0.904	0.896	0.886	0.876	0.866	0.855	0.843	0.831	0.818	63	0.925	0.917	0.909	0.901	0.892	0.882	0.872	0.861	0.850	0.838	0.825	64	0.929	0.922	0.914	0.906	0.897	0.888	0.878	0.868	0.857	0.845	0.833	65	0.933	0.927	0.919	0.911	0.903	0.894	0.885	0.875	0.864	0.853	0.840
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Statewide Defined Benefit Plan for members of affiliated Social Security Employers

Option 2 50% Survivor Benefits

Under Option 2, a reduced normal, deferred, early or vested retirement pension will be paid from the effective date of the retirement or later in the case of a deferred retirement. The reduced pension will continue for the life of the retiree. Upon the death of the retiree, one-half of the same reduced pension will be paid to the retiree's designated beneficiary for life.

The table below* can be used to estimate the benefit amount anticipated if Option 2 is elected.

		Age of Retiree										
		55	56	57	58	59	60	61	62	63	64	65
Age of Beneficiary	45	0.914	0.907	0.900	0.893	0.885	0.877	0.869	0.860	0.851	0.841	0.831
	46	0.917	0.910	0.903	0.896	0.888	0.880	0.872	0.863	0.854	0.844	0.834
	47	0.919	0.913	0.906	0.898	0.891	0.883	0.875	0.866	0.857	0.847	0.838
	48	0.922	0.915	0.909	0.901	0.894	0.886	0.878	0.869	0.860	0.851	0.841
	49	0.924	0.918	0.911	0.904	0.897	0.889	0.881	0.873	0.864	0.854	0.845
	50	0.927	0.921	0.914	0.907	0.900	0.892	0.884	0.876	0.867	0.858	0.848
	51	0.930	0.924	0.917	0.910	0.903	0.896	0.888	0.879	0.871	0.862	0.852
	52	0.932	0.926	0.920	0.913	0.906	0.899	0.891	0.883	0.874	0.865	0.856
	53	0.935	0.929	0.923	0.917	0.910	0.902	0.895	0.887	0.878	0.869	0.860
	54	0.938	0.932	0.926	0.920	0.913	0.906	0.898	0.890	0.882	0.873	0.864
	55	0.941	0.935	0.929	0.923	0.916	0.909	0.902	0.894	0.886	0.877	0.868
	56	0.943	0.938	0.932	0.926	0.920	0.913	0.906	0.898	0.890	0.882	0.873
	57	0.946	0.941	0.935	0.929	0.923	0.916	0.909	0.902	0.894	0.886	0.877
	58	0.949	0.944	0.938	0.933	0.926	0.920	0.913	0.906	0.898	0.890	0.882
	59	0.951	0.946	0.941	0.936	0.930	0.924	0.917	0.910	0.902	0.894	0.886
	60	0.954	0.949	0.944	0.939	0.933	0.927	0.921	0.914	0.907	0.899	0.891
	61	0.956	0.952	0.947	0.942	0.936	0.931	0.924	0.918	0.911	0.903	0.895
	62	0.959	0.954	0.950	0.945	0.940	0.934	0.928	0.922	0.915	0.907	0.900
	63	0.961	0.957	0.953	0.948	0.943	0.937	0.932	0.925	0.919	0.912	0.904
	64	0.963	0.959	0.955	0.951	0.946	0.941	0.935	0.929	0.923	0.916	0.909
	65	0.966	0.962	0.958	0.954	0.949	0.944	0.939	0.933	0.927	0.920	0.913

Example of Option 2

The following example is based on these assumptions:

- A member is age 55.
- The designated beneficiary is age 53.
- The member has completed 25 years of service credit.
- The average highest three years' base salary is \$50,000.00 per year.
- $\$50,000.00 \times 28.75\% = \$14,375.00$ annually;
- $\$14,375.00 \times .935 = \$13,440.63$ or \$1,120.05 monthly

* The table above is an estimate and for illustrative purposes only and shows some of the factors used to calculate the option. The factors shown are rounded. When implementing the calculation, the retirement age is rounded up or down to the nearest whole age. Tables may be revised periodically. Your benefit will be determined by the exact tables in effect at the time you elect your payment option and begin to receive your benefit or in the case of participation in DROP, when the pension is paid into the DROP account.

Statewide Defined Benefit Plan for members of affiliated Social Security Employers

Option 3 50% Last Survivor Benefits

Under Option 3, a reduced normal, deferred, early or vested retirement pension will be shared by the retiree and their designated beneficiary. Upon the death of either the retiree or the designated beneficiary, one-half of the same reduced pension will be paid to the survivor for life.

The table below* can be used to estimate the benefit amount anticipated if Option 3 is elected at retirement.

		Age of Retiree										
		55	56	57	58	59	60	61	62	63	64	65
Age of Beneficiary	45	0.928	0.921	0.913	0.905	0.896	0.887	0.878	0.868	0.859	0.848	0.838
	46	0.933	0.925	0.917	0.909	0.900	0.891	0.882	0.872	0.863	0.852	0.842
	47	0.937	0.929	0.921	0.913	0.904	0.895	0.886	0.877	0.867	0.857	0.846
	48	0.941	0.934	0.926	0.918	0.909	0.900	0.891	0.881	0.871	0.861	0.850
	49	0.946	0.939	0.931	0.922	0.914	0.905	0.896	0.886	0.876	0.866	0.855
	50	0.951	0.944	0.936	0.927	0.919	0.910	0.901	0.891	0.881	0.871	0.860
	51	0.957	0.949	0.941	0.933	0.924	0.915	0.906	0.896	0.887	0.876	0.866
	52	0.962	0.955	0.947	0.938	0.930	0.921	0.912	0.902	0.892	0.882	0.871
	53	0.968	0.961	0.953	0.944	0.936	0.927	0.918	0.908	0.898	0.888	0.877
	54	0.975	0.967	0.959	0.951	0.942	0.933	0.924	0.914	0.904	0.894	0.883
	55	0.982	0.974	0.966	0.957	0.949	0.940	0.931	0.921	0.911	0.901	0.890
	56	0.989	0.981	0.973	0.965	0.956	0.947	0.938	0.928	0.918	0.908	0.897
	57	0.996	0.988	0.980	0.972	0.963	0.954	0.945	0.935	0.925	0.915	0.904
	58	1.004	0.996	0.988	0.980	0.971	0.962	0.953	0.943	0.933	0.923	0.912
	59	1.012	1.004	0.996	0.988	0.979	0.970	0.961	0.951	0.941	0.931	0.920
	60	1.020	1.012	1.004	0.996	0.987	0.978	0.969	0.959	0.949	0.939	0.928
	61	1.029	1.021	1.013	1.005	0.996	0.987	0.978	0.968	0.958	0.948	0.937
	62	1.038	1.030	1.022	1.014	1.005	0.996	0.987	0.977	0.967	0.957	0.946
	63	1.047	1.039	1.031	1.023	1.014	1.005	0.996	0.986	0.976	0.966	0.955
	64	1.057	1.049	1.041	1.033	1.024	1.015	1.006	0.996	0.986	0.976	0.965
	65	1.067	1.059	1.051	1.043	1.034	1.025	1.016	1.006	0.996	0.986	0.975

Example of Option 3

The following example is based on these assumptions:

- A member is age 55.
- The designated beneficiary is age 53.
- The member has completed 25 years of service credit.
- The average highest three years' base salary is \$50,000.00 per year.
- $\$50,000.00 \times 28.75\% = \$14,375.00$ annually;
- $\$14,375.00 \times .968 = \$13,915.00$ or \$1,159.58 monthly

* The table above is an estimate and for illustrative purposes only and shows some of the factors used to calculate the option. The factors shown are rounded. When implementing the calculation, the retirement age is rounded up or down to the nearest whole age. Tables may be revised periodically. Your benefit will be determined by the exact tables in effect at the time you elect your payment option and begin to receive your benefit or in the case of participation in DROP, when the pension is paid into the DROP account.

Option 4 100% Survivor Benefits with the “Pop-Up” Provision

Under Option 4, a reduced normal, deferred, early or vested retirement pension will be paid from the effective date of the retirement or later in the case of a deferred retirement. The reduced pension will continue for the life of the retiree. Upon the death of the retiree, the same reduced pension will be paid to the retiree's designated beneficiary for life. However, if the designated beneficiary dies before the retiree, the reduced pension benefit “pops-up” or reverts to the Normal Option effective with the first day of the month following the date of the death of the beneficiary.

If a member elects a non-spouse beneficiary who is significantly younger than the member, certain restrictions may prohibit the election of this payment option or may require an additional calculation to be made in order to comply with US Treasury Regulations. Please contact FPPA for more information.

The table below* can be used to estimate the benefit amount anticipated if Option 4 is elected.

		Age of Retiree										
		55	56	57	58	59	60	61	62	63	64	65
Age of Beneficiary	45	0.837	0.826	0.814	0.802	0.789	0.777	0.763	0.750	0.736	0.722	0.707
	46	0.841	0.830	0.818	0.806	0.794	0.781	0.768	0.754	0.740	0.726	0.711
	47	0.845	0.834	0.822	0.810	0.798	0.785	0.772	0.758	0.745	0.730	0.716
	48	0.849	0.838	0.826	0.815	0.802	0.789	0.776	0.763	0.749	0.735	0.720
	49	0.853	0.842	0.831	0.819	0.807	0.794	0.781	0.768	0.754	0.740	0.725
	50	0.857	0.846	0.835	0.823	0.811	0.799	0.786	0.772	0.759	0.745	0.730
	51	0.861	0.851	0.839	0.828	0.816	0.803	0.791	0.777	0.764	0.750	0.735
	52	0.865	0.855	0.844	0.832	0.821	0.808	0.796	0.782	0.769	0.755	0.740
	53	0.870	0.859	0.848	0.837	0.825	0.813	0.801	0.788	0.774	0.760	0.746
	54	0.874	0.864	0.853	0.842	0.830	0.818	0.806	0.793	0.779	0.766	0.751
	55	0.878	0.868	0.858	0.847	0.835	0.823	0.811	0.798	0.785	0.771	0.757
	56	0.882	0.873	0.862	0.851	0.840	0.828	0.816	0.804	0.791	0.777	0.763
	57	0.887	0.877	0.867	0.856	0.845	0.834	0.822	0.809	0.796	0.783	0.769
	58	0.891	0.881	0.871	0.861	0.850	0.839	0.827	0.815	0.802	0.789	0.775
	59	0.895	0.886	0.876	0.866	0.855	0.844	0.833	0.820	0.808	0.795	0.781
	60	0.899	0.890	0.881	0.871	0.860	0.849	0.838	0.826	0.814	0.801	0.787
	61	0.903	0.894	0.885	0.875	0.865	0.855	0.843	0.832	0.820	0.807	0.794
	62	0.907	0.898	0.890	0.880	0.870	0.860	0.849	0.838	0.826	0.813	0.800
	63	0.911	0.903	0.894	0.885	0.875	0.865	0.854	0.843	0.832	0.819	0.806
	64	0.915	0.907	0.898	0.889	0.880	0.870	0.860	0.849	0.838	0.826	0.813
	65	0.918	0.911	0.903	0.894	0.885	0.875	0.865	0.855	0.844	0.832	0.819

Example of Option 4

The following example is based on these assumptions:

- A member is age 55.
- The designated beneficiary is age 53.
- The member has completed 25 years of service credit.
- The average highest three years' base salary is \$50,000.00 per year.
- $\$50,000.00 \times 28.75\% = \$14,375.00$ annually;
- $\$14,375.00 \times .870 = \$12,506.25$ or \$1,042.19 monthly

* The table above is an estimate and for illustrative purposes only and shows some of the factors used to calculate the option. The factors shown are rounded. When implementing the calculation, the retirement age is rounded up or down to the nearest whole age. Tables may be revised periodically. Your benefit will be determined by the exact tables in effect at the time you elect your payment option and begin to receive your benefit or in the case of participation in DROP, when the pension is paid into the DROP account.

Option 5 50% Survivor Benefits with the “Pop-Up” Provision

Under Option 5, a reduced normal, deferred, early or vested retirement pension will be paid from the effective date of the retirement or later in the case of a deferred retirement. The reduced pension will continue for the life of the retiree. Upon the death of the retiree, one-half of the same reduced pension benefit will be paid to the retiree's beneficiary for life. However, if the beneficiary dies before the retiree, the reduced pension benefit “pops-up” or reverts to the Normal Option effective with the first day of the month following the date of the death of the beneficiary.

The table below* can be used to estimate the benefit amount anticipated if Option 5 is elected at retirement.

		Age of Retiree										
		55	56	57	58	59	60	61	62	63	64	65
Age of Beneficiary	45	0.911	0.905	0.898	0.890	0.882	0.874	0.866	0.857	0.848	0.838	0.828
	46	0.914	0.907	0.900	0.893	0.885	0.877	0.869	0.860	0.851	0.841	0.831
	47	0.916	0.909	0.902	0.895	0.888	0.880	0.871	0.863	0.854	0.844	0.834
	48	0.918	0.912	0.905	0.898	0.890	0.882	0.874	0.866	0.857	0.847	0.837
	49	0.921	0.914	0.908	0.900	0.893	0.885	0.877	0.869	0.860	0.850	0.841
	50	0.923	0.917	0.910	0.903	0.896	0.888	0.880	0.872	0.863	0.854	0.844
	51	0.925	0.919	0.913	0.906	0.899	0.891	0.883	0.875	0.866	0.857	0.847
	52	0.928	0.922	0.915	0.909	0.901	0.894	0.886	0.878	0.869	0.860	0.851
	53	0.930	0.924	0.918	0.911	0.904	0.897	0.889	0.881	0.873	0.864	0.854
	54	0.933	0.927	0.921	0.914	0.907	0.900	0.892	0.884	0.876	0.867	0.858
	55	0.935	0.929	0.923	0.917	0.910	0.903	0.896	0.888	0.880	0.871	0.862
	56	0.937	0.932	0.926	0.920	0.913	0.906	0.899	0.891	0.883	0.874	0.865
	57	0.940	0.934	0.929	0.923	0.916	0.909	0.902	0.895	0.887	0.878	0.869
	58	0.942	0.937	0.931	0.925	0.919	0.912	0.905	0.898	0.890	0.882	0.873
	59	0.944	0.939	0.934	0.928	0.922	0.915	0.909	0.901	0.894	0.886	0.877
	60	0.947	0.942	0.937	0.931	0.925	0.919	0.912	0.905	0.897	0.889	0.881
	61	0.949	0.944	0.939	0.934	0.928	0.922	0.915	0.908	0.901	0.893	0.885
62	0.951	0.947	0.942	0.936	0.931	0.925	0.918	0.912	0.904	0.897	0.889	
63	0.953	0.949	0.944	0.939	0.933	0.928	0.922	0.915	0.908	0.901	0.893	
64	0.955	0.951	0.946	0.941	0.936	0.931	0.925	0.918	0.912	0.904	0.897	
65	0.957	0.953	0.949	0.944	0.939	0.934	0.928	0.922	0.915	0.908	0.901	

Example of Option 5

The following example is based on these assumptions:

- A member is age 55.
- The designated beneficiary is age 53.
- The member has completed 25 years of service credit.
- The average highest three years' base salary is \$50,000.00 per year.

- $\$50,000.00 \times 28.75\% = \$14,375.00$ annually;
- $\$14,375.00 \times .930 = \$13,368.75$ or \$1,114.06 monthly

* The table above is an estimate and for illustrative purposes only and shows some of the factors used to calculate the option. The factors shown are rounded. When implementing the calculation, the retirement age is rounded up or down to the nearest whole age. Tables may be revised periodically. Your benefit will be determined by the exact tables in effect at the time you elect your payment option and begin to receive your benefit or in the case of participation in DROP, when the pension is paid into the DROP account.

Separate Retirement Account (SRA)

Description

The SRA is made up of excess employer contributions that are not needed to fund the Statewide Defined Benefit Plan in a given year. Each year an actuarial study is conducted to determine the contribution rate necessary to fully fund the current and projected benefits. To the extent the contribution level is determined to be less than the required contribution rate the Board may, but is not required to, allocate any or all of the excess employer contribution for the coming year to the SRA. The SRA is invested in the FPPA Members' Benefit Investment Fund and subject to the earnings and losses of the fund until a member distributes or transfers the balance of his or her SRA upon retirement or entry into DROP.

Payments

The SRA is available for distribution upon approval for a normal, vested, early or deferred retirement. Payment options include a lump sum, or a member may choose to convert all or a portion to a "monthly lifetime benefit" which may include a survivor benefit and a benefit adjustment. The "conversion to a monthly benefit" option must be elected prior to any pension payment from the Statewide Defined Benefit Social Security Supplemental Plan.

Transfers

Alternatively, the SRA is available for transfer to the Fire and Police Members' Self-Directed Investment Fund at any time after retirement or entry into DROP. Transfers to the Self-Directed Investment Fund (FPPA SRA account) are irrevocable. Accounts within the FPPA Self Directed Investment Fund may be subject to certain fees. Distributions from this account are established with the record keeper for the fund (currently Fidelity Investments) and may include lump sum, periodic payments, a combination, or the purchase of a monthly lifetime benefit or an annuity.

The collective Separate Retirement Accounts make up the Stabilization Reserve Account. If the SWDB plan becomes actuarially unsound (not able to pay its accrued liabilities amortized over a 40 year period), the Board may use all or a portion of the active member balances in the Separate Retirement Accounts to fund the defined benefit plan. Funds could not be used from the retired member's SRA. For purposes of this provision a member participating in DROP is considered retired.

Safeguards

The collective Separate Retirement Accounts attributable to the standard contribution rate make up the Stabilization Reserve Account. If the SWDB plan becomes actuarially unsound (not able to pay its accrued liabilities amortized over a 40 year period), the Board may use all or a portion of the active member balances in the Separate Retirement Accounts to fund the defined benefit plan. Funds could not be used from the reentry or the retired member's SRAs. For purposes of this provision a member participating in DROP is considered retired.

There are additional safeguards that can be engaged if the SWDB plan became actuarially unsound. Examples include, increasing the retirement age incrementally up to as high as age 60 or decreasing the future benefit accruals (i.e. reducing the 2.5% for service years after 10 years to 2.0% for future service accruals).

The plan is currently actuarially sound and no changes to the retirement age or benefits are anticipated at this time under current plan assumptions.

Factors that affect whether the plan is actuarially unsound include actual market returns, expected future rates of return, and actuarial assumptions. Such actuarial assumptions include mortality estimates and experience, salary improvements, and inflation.

Deferred Retirement Option Plan (DROP)

Requirements

In order to enter DROP, the member must meet one of the following criteria:

- be eligible for normal retirement (at least 25 years of service *and* age 55); or
- be vested (5 - 24 years of service *and* age 55); or
- be eligible for early retirement (at least 30 years of service *or* age 50).

Instead of terminating employment and receiving retirement benefits, a member could choose to participate in the DROP and continue employment for a maximum of five years. A written agreement between the member and the employer is required. While participating in the DROP, a member earns no additional service credit toward retirement. There are also no further contributions made to a member's SRA.

Calculation

During this period of time, the member's retirement benefits as well as employee contributions are paid into a DROP account. The member directs the investment of his or her DROP account in any of the investment options offered by FPPA. Currently FPPA offers a variety of investment options through Fidelity Investments (the record keeper).

Payment

At the end of the DROP period, the member ceases employment and receives the amount accumulated in the DROP account. Payments from the DROP account may be paid as periodic payments, a lump sum, or a member could choose to convert all or a portion of the DROP account to "a *monthly lifetime benefit*" which may include a survivor benefit and a benefit adjustment. The "*conversion to a monthly benefit*" option must be elected prior to the first distribution from the SWDB-SS Plan.

The member's DROP payments are in addition to the benefits paid from the SWDB-SS Plan and the SRA.

Benefit Adjustment (formerly referred to as COLA)

Benefit adjustments are not guaranteed and are determined annually by the FPPA Board of Directors based on the most recent actuarial study. The amount of the benefit adjustment can be 0% to 3%, or the greater of the Consumer Price Index (CPI) per year. Benefit adjustments may begin once the retired member has been receiving retirement benefits for at least 12 calendar months prior to October 1. Any benefit adjustment increases, when awarded, are effective October 1.

Plan Contribution Rates

Statewide Defined Benefit Plan - Supplemental to Social Security Member Contribution Rate Implementation Schedule

Effective January 1 of Year	Mandatory Member Contribution Rate	Mandatory Employer Contribution Rate	Total Combined Member and Employer Contribution Rate
2015	4.25%	4.0%	8.25%
2016	4.50%	4.0%	8.50%
2017	4.75%	4.0%	8.75%
2018	5.00%	4.0%	9.00%
2019	5.25%	4.0%	9.25%
2020	5.50%	4.0%	9.50%
2021	5.75%	4.0%	9.75%
2022	6.00%	4.0%	10.00%

Beneficiary Election

Members may change beneficiaries any time prior to retirement by contacting FPPA. A designated beneficiary may be eligible for certain limited benefits if a member dies prior to retirement depending on circumstances, as provided in the Colorado Revised Statutes and the FPPA Rules and Regulations. At retirement, members re-confirm their beneficiary election. If a member should die prior to normal retirement eligibility, benefits may be paid according to the provisions of the Statewide Death & Disability Plan, if applicable.

Refunds

Non-Vested

If a member terminates employment and has less than 5 years of service credit, the member's contributions plus 5% as interest may be refunded. If a refund is chosen, SRA monies and all employer contributions are forfeited.

Vested

If a member terminates employment and has more than 5 years of service credit, the member's contributions plus 5% as interest may be refunded in lieu of electing a retirement benefit. If a refund is chosen, SRA monies and all employer contributions are forfeited.

Purchasing Service Credit

FPPA members having prior public employment with a non-FPPA employer, employment with a private employer or military service may be eligible to purchase service credit under the Statewide Defined Benefit Plan if certain conditions are met.

Members of the SWDB-SS Plan who are purchasing service credit shall do so at the full cost and receive the full Statewide Defined Benefit Plan service credit for the purchase. See FPPA Rule 301.08.

After one year in the plan with current department, eligible to purchase:

- Any public service time for which you are not eligible for a retirement benefit,
- Up to five years of military time for which you are not eligible for a retirement benefit, or for which you were not eligible to submit pension contributions under the Uniformed Services Employment and Reemployment Rights Act (USERRA).

After five years of continuous service credit in the plan with the same employer, eligible to purchase:

- Up to five years of private employment for which you are not eligible for a retirement benefit.

Additional points:

- Once eligible, purchase(s) can be made throughout career but must be completed prior to retirement and/or entry into the DROP.
- The cost changes as you age and as your base salary changes.
- A calculator to estimate the cost may be found on the FPPA website FPPAco.org.
- Factors used to determine the cost of purchasing service credit may be revised periodically.

FPPA

Fire and Police Pension Association of Colorado

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This plain language document is intended for informational purposes only. Official interpretations or determinations are based upon the statutes and rules and regulations which govern this plan.

SECTION C

SUBJECT: DISCUSSION/DIRECTION/ACTION - ADDITIONAL 2018 REQUESTS

DATE: AUGUST 8, 2017

**PRESENTED BY: HEATHER BALSER, INTERIM CITY MANAGER
CITY MANAGEMENT TEAM**

SUMMARY: Please see below a summary of proposed additions to the 2018 capital and operational budgets as well as possible additions to staffing. Staff would like to get City Council's thoughts on the proposed additions. Changes to the 2018 budgets will be analyzed and ran through the long term fiscal model for consideration at the September 26, 2017 Special City Council meeting. Below is the proposed list of projects and staffing.

2018 Operational Requests

- 1) Library - The Flatirons Library Consortium will purchase a subscription to Lynda.com in 2018 for a heavily discounted price. **\$4,700** is Louisville's portion of the total cost. This product was more than twice as expensive when we considered it four years ago as a means of offering business and tech online education to library card holders and City staff. Unfortunately, our subscription to Gale Courses, the product we chose in lieu of Lynda, runs July-July. For one year, we will have to pay for both. HR underwrites the cost of Gale Courses, but for 2018, the library will pay for Lynda.com. Lynda offers expanded course offerings, greater flexibility, and the ability to view specific lessons for narrow training needs. Analysis of Gale Courses use indicates we are underserving learners who are 25-40, a target audience that is important to reach.
- 2) Parks - With the South Street Underpass and the US 36 Interchange coming online this fall, Parks is requesting **\$6,000** for additional landscaping professional services in 2018.
- 3) Planning and Building Safety - Education/Training for Planning Commission and City Council - In order to encourage a better understanding of current land use planning and community development topics among elected and appointed officials, staff requests a 2018 budget amendment to allow for Planning Commissioners and City Council members to attend planning related conferences. The budget of **\$6,000** would allow for two Planning Commissioners and two City Council members to attend a local conference of their choice. The 2018 Colorado Chapter of the American Planning Association conference, located in Keystone, Colorado, would cost attendees approximately \$1,500 for registration, travel, lodging, and per diem. Alternatively, Planning Commissioners and City Council members could chose to attend conferences hosted by other local planning organizations such as the Rocky Mountain Land Use Institute, Downtown Colorado Inc., Housing Colorado Now, or Saving

Places. Each of these conferences provides up to date information on planning and development specific to Colorado.

- 4) Planning and Building Safety - Update the Industrial Development Design Guidelines (IDDSG). This would allow the IDDSG to be updated at the same time as the CDDSG, occurring in 2017/2018, leading to more consistent guidelines for commercial and industrial areas and efficiency in the processes for developing the guidelines. The Industrial Development Design Guidelines (IDDSG) were last updated in 2000, at approximately the same time that the Commercial Development Design Guidelines (CDDSG) were last updated. These two sets of design guidelines are very similar in terms of categories, form, and in many cases, intent. The current budget allocates \$60,000 to update the CDDSG in 2017/2018 as an action item related to the South Boulder Road and McCaslin Blvd Small Area Plans. Staff submitted a Request for Proposals to City Council on July 18, 2017 for consulting services to assist with the update to the CDDSG and the City's sign regulations. Because the documents are so similar, an update to the IDDSG with the same consultant and at the same time as the update to the CDDSG would be most efficient and would facilitate a more cohesive set of design standards for both commercial and industrial development. The update to the CDDSG will involve multiple public workshops, as well as meetings with the Planning Commission, City Council, and other interested boards and commissions. Rather than go through this process separately for the CDDSG and then later for the IDDSG, Staff requests the 2018 budget be amended to add **\$30,000** for the update to the IDDSG to occur at the same time as the update to the CDDSG.
- 5) Planning and Building Safety, Public Works, CMO – Transportation Master Plan (TMP) will be the city's long range blueprint for development of the local and regional multimodal transportation networks. The goals of the TMP will be to leverage existing investments in the transportation network and provide mobility and access in a way that is safe and convenient while minimizing auto congestion, air pollution and noise. The plan will contain policies related to transportation, modal plans, an investment program of prioritized proposed projects within our funding limitations, and the vision for the city's ultimate transportation system. Estimated cost of **\$125,000**.
- 6) Maintenance/Operation of RMS System, capital in 2018 budget, annual operational cost ongoing of **\$35,000**.
- 7) Body Cameras, capital in 2017, annual operational cost ongoing of **\$24,588**.

2018 Staffing Requests

- 1) Finance, Accounting Manager - This position will report directly to the Finance Director and will supervise the two Senior Accountants and the Accounts Payable/Collections Supervisor. The main duties of this position will be accounting, auditing, and financial reporting. This position will eventually cross-train with some of the Finance Director duties and be able to fill-in during the Director's absences. Estimated salary = \$101,000 plus benefits = \$30,500 totaling \$131,500.

- 2) Planning, Permit Technician – This position was originally a temporary position added to allow the Sr. Administrative Assistant to work on the EnerGov project and cover the front desk of the Planning Department. Making this a regular position provides needed coverage as the number of permit totals has increased in volume by 30% over the past six years (2011 – 2016). This position also provides the public with quality customer service and assists with the review permits in a timely manner. Estimated costs = \$40,500 plus benefits = \$22,600, totaling \$63,100.
- 3) Ranger/Naturalist – Additional Ranger/Naturalist to assist with more coverage in the City's Open Space areas. Estimated salary = \$40,000 plus benefits = \$22,500 totaling \$62,500.
- 4) Human Resources - Add 6 hours to the HR Associate (currently budgeted for 29 hours per week) to make it a full time (35 hour) position with benefits to assist with all the seasonal hiring when the Recreation Center expands and to assist with payroll data entry into IAN. As the number of employees increase more data entry is required and quality control audit steps are needed to ensure accuracy with pay and benefits. Position is already funded at \$30,000 for 29 hour position and no benefits. An additional \$ 6,600 is requested along with \$20,000 for benefits.
- 5) Increase the hours of the two part-time professional library positions from 29 hours to 30 hours each. This small addition to hours each week places these positions in the benefits eligible category. One of the positions is a Library Associate in Adult Services and the other position is a Librarian I in the Children's division. Additional costs for Library Associate = \$18,500 and for the Librarian I is approximately \$18,500 as well.
- 6) Slight increase in the hours for the Meal Site Coordinator position from 29 – 30 at the Recreation Center in the Senior Services area which places this position in the benefits eligible category. Additional costs for this would be approximately \$17,300.
- 7) City Manager's Office - Local match for Boulder County Sustainability grant for part-time Sustainability Specialist, \$3,750.

2018 Capital Requests

- 1) Planning and Building - Office Updates and Furniture would pay for enclosure of two offices in the Building and Planning Safety Department work area for the Planning and Building Safety Director and Building Official, up to six drafting tables and two upgraded monitor stands for front desk staff. The enclosed offices will help facilitate private personnel discussions and limit distractions for these positions and other staff (\$15,000). An enclosed office could also benefit the recruitment of the next Building Official, as a formal office is standard for that level of position. The drafting tables are needed for plan review staff to accommodate plans 24"X36" and larger that are often submitted for review. Rather than replacing all office furniture, the drafting tables would

replace smaller tables included in the current layout and the other existing furniture would continue to be used (\$4,000). Ergotron or similar monitor arms would be used at the front desk to open up the front counter to allow better use of the space (\$500). Total of **\$19,500**.

- 2) Local match for Charge Ahead Colorado grant for electric vehicle charging station at Rec/Senior Center, **\$2,000**.
- 3) New CIP request of **\$100,000** for 36 feet of downtown patios. Verde has requested 36 feet at 624 Main Street (former Blue Parrot). This addition will extend the vibrancy of Main Street to the 600 block.
- 4) CIP request of **\$100,000** for the reconstruction of the former Blue Parrot Parking lot. Reconfiguration will yield 13 new spaces. Total parking lot cost is estimated at \$200,000 and \$97,500 (13 x \$7,500) is expected parking fee revenue from the 608 Main Project.
- 5) Historic Structure Assessment Identified Critical Repairs at Museum - As part of the Historic Structure Assessments conducted in 2017 on three of the historic buildings on the Museum campus, Bret Johnson Architecture identified critical, serious, and minor deficiencies to be addressed. This request funds the most urgent (critical) structural, and life safety issues as well as those that, left uncorrected, could cause further damage to the buildings. Total cost is **\$59,350** from CIP and/or eligible for HPF grant.
- 6) This project responds to changes in the way the Library is used since its construction eleven years ago. Based on design work done in 2017, this re-visioning of space reflects the increased demand for study and collaborative space and provides expanded social and gathering areas needed as programming attendance has risen. CIP request for the areas being renovated at a cost of **\$110,000**, Impact Fee eligible.

2018 Other Funds Requests

- 1) Parking Improvement Fund - request to allocate the Lucky Pie parking lease revenue to the Parking Improvement Fund from the General Fund (approx. **\$9500**). The lease is for parking use and staff proposes the revenue be allocated to future parking improvements. However, the land and lot were paid with General Fund monies and prior practice was to account revenue to funds that "bought" the revenue producing asset (such as former City Shops).
- 2) Golf Course Fund - staff suggests placing two 2017 golf course capital improvement items on hold or deferring until there is a clearer understanding of the available balance heading into 2018. Staff recommends Clubhouse roof replacement (\$40,000) and the equipment storage building (\$131,900) be postponed pending available resources. Staff are continuing to work on modifications to the pavilion to allow more space for food and beverage and golf lessons (**\$40,000**).
- 3) Golf Course Fund - the cost to put a permanent, readable sign advertising the Golf Course adjacent to US 36 is estimated at \$175,000. However, consistent with comments above, there is currently no additional funding available for capital projects in the Golf Course Fund. Staff are working with the Colorado

SUBJECT: DISCUSSION/DIRECTION/ACTION - ADDITIONAL 2018 REQUESTS

DATE: AUGUST 8, 2017

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Department of Transportation and have made a request to get standard attraction signs for east and west bound traffic on Highway 36 announcing and directing passer-byes to Coal Creek Golf Course.

FISCAL IMPACT: Costs provided above per item, some one-time costs, some ongoing on an annual basis.

RECOMMENDATION: Approve the above requests conditional on inclusion and review of the long term fiscal model and financial implications at the September 26, 2017 Special City Council meeting on the 2018 budget.

SECTION D

**SUBJECT: DISCUSSION/DIRECTION/ACTION - 2017 AND 2018 STREET
RESURFACING AND RECONSTRUCTION UPDATE**

DATE: AUGUST 08, 2017

PRESENTED BY: KURT KOWAR, PUBLIC WORKS DEPARTMENT

SUMMARY: 2017 STREET RESURFACING AND RECONSTRUCTION UPDATE

On February 21, 2017 City Council Approved the 2017 Street Resurfacing, Street Reconstruction and Concrete Projects. The scope of work includes:

1. Asphalt Specialties (Paving)
Status: Under Construction through end of August
 - Grant Ave. – Pine St. to Hutchinson St.
 - Grant Ave. – Caledonia St. to South St.
 - Jefferson Ave. – Short St. to South St.
 - Front St. – Rex St. to Alley
2. APC Construction Company LLC (Hot Chip Paving)
Status: August/September Construction
 - Centennial Parkway – Via Appia to Cherry St.
 - Dillon Rd. – W. Dahlia St. to Club Cir.
 - Nighthawk Cir.
3. Noraa Concrete Co. (Concrete)
Status: Complete
 - Street Improvement Concrete
 - Centennial Parkway – Via Appia to Cherry St.
 - Miscellaneous Concrete Citywide for Trails and Sidewalks
 - Sidewalk extension on Dillon Rd. from Coal Creek Cir. to the golf course.
 - Sidewalk extension on McCaslin Blvd. from Davidson Mesa Open Space to Majestic View Dr.

SUBJECT: DISCUSSION/DIRECTION/ACTION - 2017 AND 2018 STREET RESURFACING AND RECONSTRUCTION UPDATE**DATE: AUGUST 08, 2017****PAGE 2 OF 5****Additional 2017 Work**

During construction, staff added the following scope:

1. Fence installation on Dillon Road on the back of the new concrete trail for pedestrian safety due to drop off condition.
2. Concrete Replacement and repaving of Owl Drive from Pine St. to Nighthawk Cir. due to deteriorated condition of pavement.
3. Concrete replacement and reconstruction of Caledonia St. from Grant Ave. to Lincoln Avenue. This work was originally included in the 2019 paving plan. Grade changes in the intersection of Grant Ave. and Caledonia St. required reconstruction further west on Caledonia St. To ensure proper drainage of Caledonia St., it was necessary to add the segment from Grant Ave. to Lincoln Ave. to the 2017 work.
4. Alley repaving behind museum. The 2017 Sanitary Sewer Replacement project replaced the sewer in the alley between South St. and Short St. behind the museum. The contractor removed a large amount of asphalt to complete the work. Staff will have Asphalt Specialties repave the alley instead of having the Sanitary Sewer contractor patch the asphalt. The Sanitary Sewer account will fund the work and the cost is not included in the calculations below.
5. CKC Services submitted the low bid for Crackseal for \$71,820 which is \$21,820 above the approved budget of \$50,000.

A map illustrating the original scope and added work is attached with progress photographs.

Council approved budget/expenditures

2017 Budget	Account	Amount
Street Reconstruction	301312-660026	\$2,200,000.00
Pavement Booster	301312-660012	\$1,300,000.00
Concrete Replacement	301312-660022	\$75,000.00
Parks Concrete	201524-660081	\$11,541.00
Total 2017 Funding		\$3,586,541.00

	2017 Approved Expenses	2017 Projected Expenses
Asphalt Specialties	(\$341,766.50)	(\$408,766.50)
APC Construction Co.	(\$1,490,288.95)	(\$1,565,428.95)
Noraa Concrete Co.	(\$1,107,261.00)	(\$1,267,540.70)
Inspection/Testing/Locates	(\$86,252.00)	(\$86,252.00)
Crack Seal	(\$50,000.00)	(\$71,820.00)
Contingency	(293,931.60)	
Total 2017 Expenses	(\$3,369,500.00)	(\$3,399,808.15)
Total 2017 Funding		(\$3,586,541.00)
Remaining 2017 Funding		\$186,732.85

**SUBJECT: DISCUSSION/DIRECTION/ACTION - 2017 AND 2018 STREET RESURFACING
AND RECONSTRUCTION UPDATE**

DATE: AUGUST 08, 2017

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Overall street improvement costs are currently projected under budget by \$186,732. However, specific contract costs with Asphalt Specialties and Noraa Concrete have exceeded original contract approvals and will be brought forth to City Council on August 15th for ratification.

Remaining 2017 funding should not be considered as available funds until the project is substantially complete. At that time, staff will review actual funds and determine if the funds should be turned back or expended on additional City priorities.

2017 Public Works Operations Patching and Crack Sealing

Operations staff will be repairing small patches and sealing large cracks with Mastic Crackseal from August to November. Staff will utilize on call patching services to repair larger patches.

2018 STREET RESURFACING AND RECONSTRUCTION UPDATE

The 5 year paving includes the following scope for the 2018 Street Resurfacing, Street Reconstruction and Concrete Projects:

1. Asphalt Reconstruction
 - Longs Peak Dr. -South Boulder Rd. to Sunset Dr.
 - Sunset Dr. – Longs Peak Dr. to Jefferson Ave.
 - Sunset Dr. – South Boulder Rd. to Longs Peak Dr.
 - Garfield Ave. – Walnut St. to Alley
 - Garfield Ave. – Spruce St. to Walnut St.
 - Garfield Ave. – Pine St. to Spruce St.
 - McKinley Ave. – Walnut St. to Alley
 - McKinley Ave. - Walnut St. to Spruce St.
 - McKinley Ave. – Spruce St. to Pine St.
2. Hot Chip / Chip Paving
 - Washington Ave. – McCaslin Blvd. to Tyler Ave.
 - Tyler Ave. – Washington Ave. to Via Appia
(Tentative as segment is in fair condition)
 - S. 96th Ave. – SH 42 to Dillon Rd. (Patching)
 - Hoover Ct. – Hoover Ave. to Dead End.
 - Lincoln Cir. – Hoover Ave. to Lois Dr.
 - Lincoln Cir. Cul De Sac
 - Lois Dr. – Lincoln Cir. to Hoover Ave.
 - Lois Dr. –Hoover Ave. to Hoover Ave.
 - Lois Cir. – Lois Dr. to Lois Dr.
 - E. Fir Ct. – S. Hoover Ave. to Dead End
 - E. Raintree Ct. – Dead End to S. Raintree Ln.
 - S. Raintree Ln.- E. Raintree Ct. to Dead End
 - Ridgeview Dr. – South Boulder Rd. to Ridgeview Dr.
 - Ridgeview Dr. – Ridgeview Dr. to W. Linden St.
 - W. Linden St. – Ridgeview Dr. to Filmore Ct.

**SUBJECT: DISCUSSION/DIRECTION/ACTION - 2017 AND 2018 STREET RESURFACING
AND RECONSTRUCTION UPDATE**

DATE: AUGUST 08, 2017

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- W. Linden Dr. – Ridgeview Dr. to W. Willow Ct.
- W. Linden Dr. – Cul De Sac
- W. Willow Ct. – Cul De Sac to W. Willow St.
- W. Willow St. - W Willow Ct to Washington Ave.
- Filmore Pl. – W. Linden St. to W. Willow St.
- W. Locust Ct. – Cul De Sac to Filmore Pl.
- Washington Ave. – South Boulder Rd. to W. Linden St.

3. Concrete Replacement

- Street Improvement Concrete
- Miscellaneous Concrete Citywide for Trails and Sidewalks

2018 Budget	Account	Amount
Street Reconstruction	301312-660026	\$2,000,000.00
Pavement Booster	301312-660012	\$1,500,000.00
Concrete Replacement	301312-660022	\$75,000.00
Total 2018 Funding		\$3,575,000.00

Washington Avenue Striping Modifications

Staff has received complaints that Washington Ave., adjacent to Harper Lake, is difficult to drive through when visitors park vehicles on both sides of the road. The Centennial 4 PUD (1987), Centennial 6 PUD (1987) and Centennial 7 PUD (1988) all state that Washington Ave. was to have bike lanes in both directions and no on street parking. Washington Ave. was not constructed in this manner and parking is currently occurring on Washington Ave. most heavily adjacent to Harper Lake.

Options Available for Restriping

The 2018 Resurfacing Project will include the repaving of Washington Ave. from McCaslin Blvd. to Tyler Avenue. Staff recognizes the following options for restriping of Washington Ave. in 2018.

1. Washington Ave. can be striped per the Centennial PUDs with bike lanes on both sides. Removing parking on Washington Ave. may result in Harper Lake visitors parking in the adjacent neighborhood. It should also be noted that currently there are no bike lanes on Tyler between Washington Avenue and Via Appia and Washington Ave. between South Boulder Road and Tyler Avenue. Bike lanes could be added on Tyler Ave. between Washington Ave. and Via Appia and sharrows could be added on Washington Ave. between South Boulder Road and Tyler Avenue since this segment of Washington Ave. is not wide enough for bike lanes and residential parking.
2. A bike lane can be added on Washington Ave. eastbound and parking allowed on the westbound side. Washington Ave. is 32 feet wide from face of curb to face of curb. This width would allow for an 8-foot parking lane, two 10-foot travel lanes and one 4-foot bike lane. This option would require an administrative amendment to the PUDs.

**SUBJECT: DISCUSSION/DIRECTION/ACTION - 2017 AND 2018 STREET RESURFACING
AND RECONSTRUCTION UPDATE**

DATE: AUGUST 08, 2017

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3. The do nothing option leaves Washington Ave. in its current condition. This option would require an administrative amendment to the PUDs.

Tyler Avenue Traffic Calming

The Louisville Police Department has received complaints about speeding on Tyler Avenue from Washington Ave. to Via Appia. 2016 traffic count data verify there is slight speeding and that this section of road would be a candidate for traffic calming measures. Options currently being discussed at the staff level include:

- Bike Lane Striping that also narrows travel lanes.
- Speed Cushions.
- Center Medians.
- Rumble Strips.
- Active Speed Radar Feedback.

Staff proposes a neighborhood meeting to gather input for Washington and Tyler. Staff would then present this input to City Council Meeting for discussion and final direction.

ATTACHMENT(S):

1. Presentation

2017/2018 Pavement Update

Public Works & Utilities

August 8, 2017

2017 YTD Expenses vs Budget

	2017 Approved Expenses	2017 Projected Expenses
Asphalt Specialties	(\$341,766.50)	(\$408,766.50)
APC Construction Co.	(\$1,490,288.95)	(\$1,565,428.95)
Noraa Concrete Co.	(\$1,107,261.00)	(\$1,267,540.70)
Inspection/Testing/Locates	(\$86,252.00)	(\$86,252.00)
Crack Seal	(\$50,000.00)	(\$71,820.00)
Contingency	(293,931.60)	
Total 2017 Expenses	(\$3,369,500.00)	(\$3,399,808.15)
Total 2017 Funding		(\$3,586,541.00)
Remaining 2017 Funding		\$186,732.85

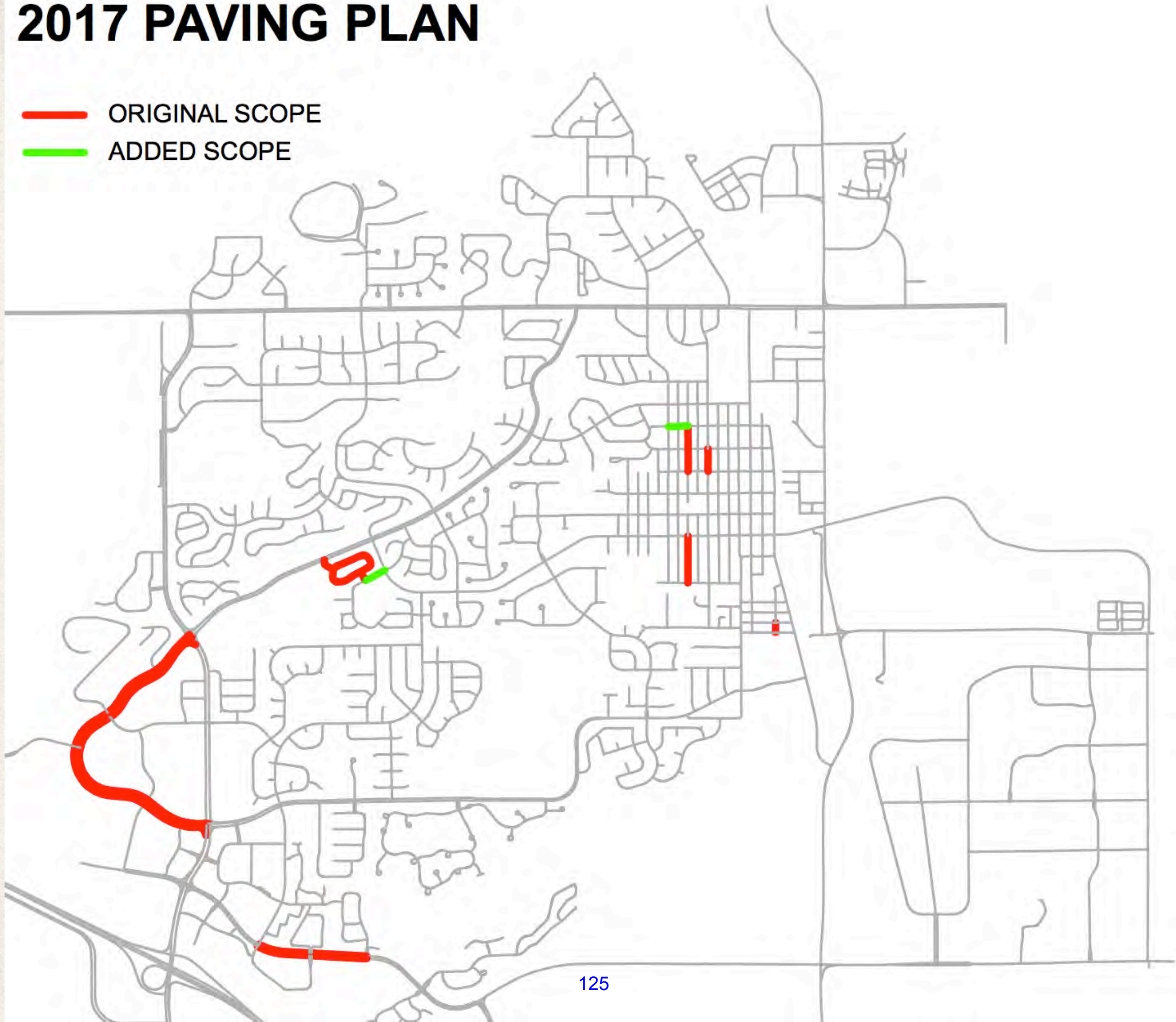






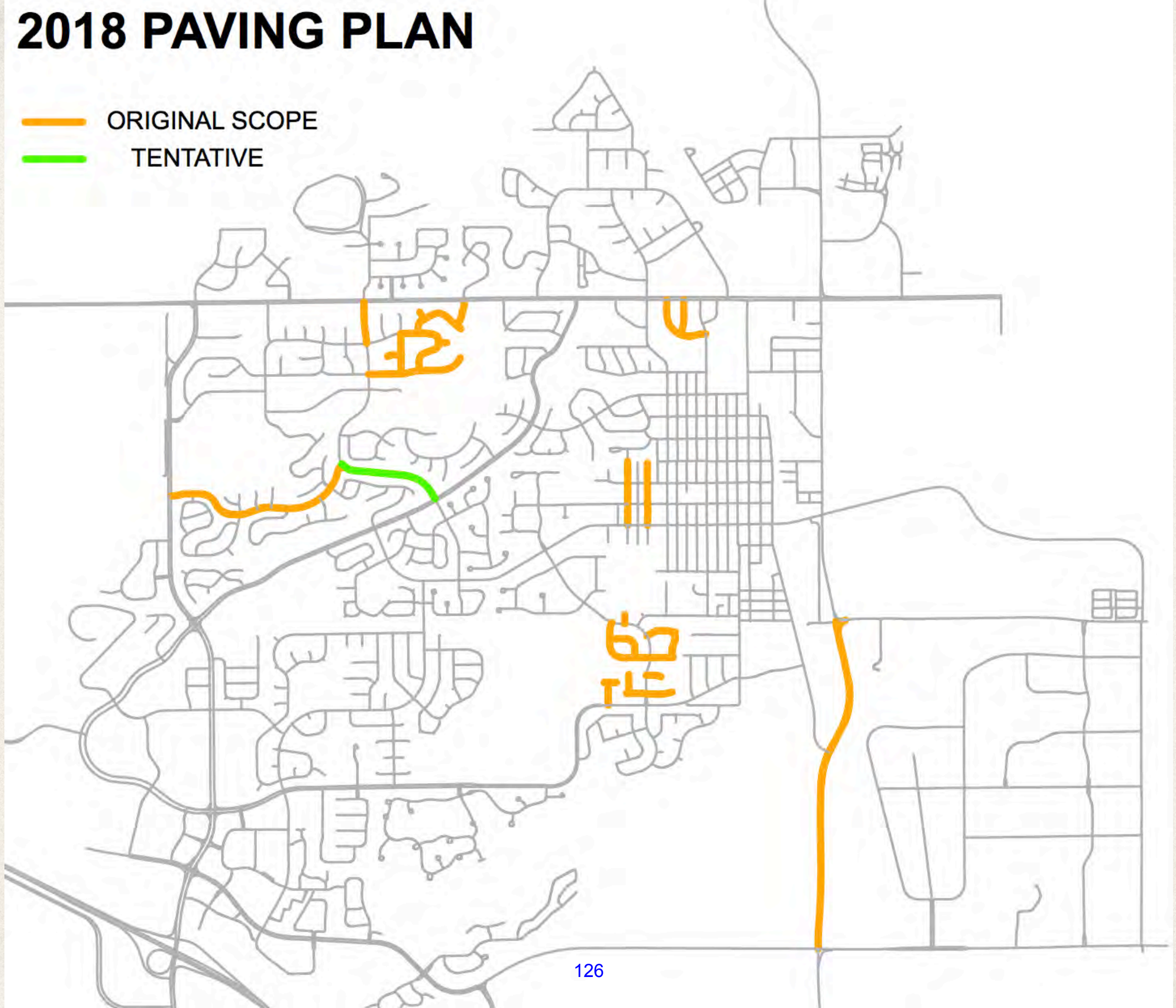
2017 PAVING PLAN

- ORIGINAL SCOPE
- ADDED SCOPE



2018 PAVING PLAN

- ORIGINAL SCOPE
- TENTATIVE



SECTION E

SUBJECT: DISCUSSION/DIRECTION/ACTION - PROGRAMS, GOALS,
SUBPROGRAMS AND 2017/18 CONTRIBUTING PROJECTS

DATE: AUGUST 8, 2017

PRESENTED BY: HEATHER BALSER, INTERIM CITY MANAGER

SUMMARY: The Programs, Goals, Subprograms and 2017/2018 Contributing Projects are attached for review. Additionally the link to the 2017 Work Plan for reference can be found at <http://www.louisvilleco.gov/government/city-council/2017-city-council-goals-work-plan>.

FISCAL IMPACT: Should additional contributing projects be added to the 2018 list additional costs could be incurred.

RECOMMENDATION: Review 2018 Contributing Projects to determine if any changes are needed.

ATTACHMENT(S):

1. Programs, Goals, Subprograms and 2017/2018 Contributing Projects

City of Louisville Programs, Goals, Sub-Programs, and 2017-2018 Proposed Contributing Projects					
Programs	Goals	Sub-Programs	2017 Proposed Contributing Projects	2018 Proposed Contributing Projects	
Transportation	A safe, well-maintained, effective and efficient multi-modal transportation system at a reasonable cost.	Planning and Engineering	1. Continue implementing 5-Year CIP 2. Continue implementing Hwy 42 Plan 3. Improve pavement management system capability to illustrate trends, annual plans, and other key factors. 4. Fine tune pavement management system to ensure reliability. 5. Begin using Project Module in IAN. 6. Configure Lucity reporting for effective Metrics. 7. Develop prioritized list and action plan for Small Area Plan transportation improvements 8. Complete Steele Ranch BNSF Underpass Design. 9. Complete Kestrel Hwy 42 Underpass Design. 10. Design RR Quiet Zones.	1. Continue implementing 5 Year CIP. 2. Continue implementing Hwy 42 Plan 3. Start implementing action plan for Small Area Plan transportation improvements 4. Construct Railroad Quiet Zones. 5. Continue funding plan for 2019 Steele Ranch BNSF Underpass Construction. 6. Complete Kestrel Hwy 42 Underpass Construction.	
		Transportation Infrastructure Maintenance	1. Continue progress toward no streets below OCI 35. 2. Synchronize stoplights on all arterials. 3. Evaluate options for minimizing snow and ice buildup during extremely cold periods 4. Improve pothole response program 5. Expand speed monitoring signage	1. Continue progress toward no streets below OCI 35.	
		Streetscapes	1. Develop definition of streetscapes and prepare map showing City owned streetscapes, parks, and open space. 2. Develop downtown brickwork action plan 3. Improve Centennial Parkway streetscape.	1. Finish downtown brickwork rehabilitation. 2. Develop streetscapes priority list	
		Snow & Ice Removal	1. Improve GPS visualization and tracking metric capabilities. 2. Begin working towards in truck status and location systems.	Complete in truck status and location systems.	
Utilities	Ensure safe, reliable, great tasting water; properly treated wastewater; effective stormwater control; successfully managed solid waste; and competitive prices for all services.	Water	1. Complete major portions of downtown water distribution system rehabilitation. 2. Evaluate Utility Financials.	1. Complete major portions of downtown water distribution system rehabilitation. 2. Evaluate Utility Financials.	
		Wastewater	1. Complete major portions of downtown sewer collection system rehabilitation. 2. Evaluate Utility Financials.	1. Complete major portions of downtown sewer collection system rehabilitation. 2. Evaluate Utility Financials.	
		Stormwater	1. Implement Citywide Drainage maintenance projects. 2. Improve Operations Stormwater Maintenance Practices. 3. Evaluate Utility Financials.	1. Implement Citywide Drainage maintenance projects. 2. Evaluate Utility Financials.	
		Solid Waste, Recycling and Composting	1. Begin implementation of any Citizen Survey results regarding waste diversion opportunities. 2. Develop ongoing outreach information program.	Prepare, issue, and complete RFP process for Single Hauler Waste Collection contract to renew 1st Qtr 2019.	

City of Louisville Programs, Goals, Sub-Programs, and 2017-2018 Proposed Contributing Projects					
Programs	Goals	Sub-Programs	2017 Proposed Contributing Projects	2018 Proposed Contributing Projects	
Public Safety & Justice	Police and other City staff working with the community to help ensure safety; satisfy residents' expectations that individuals observe the City's Municipal Code and State Law; and the justice system is fair, effective and efficient.	Patrol and Investigation	<ol style="list-style-type: none"> 1. Begin Implementation of Police Department Master Plan 2. Improve case clearance rate from 2016. 3. Provide Procedural Justice Training to all Department staff. 4. Establish Neighborhood Watch type program with initial implementation in a few neighborhoods. 5. Select and begin implementing Police Records Management system 	<ol style="list-style-type: none"> 1. Continue to improve clearance rate from 2017. 2. Continue implementation of Neighborhood Watch type program in additional neighborhoods. 3. Develop plan to address false alarms. 4. Finish transition to new Records Management system 	
		Code Enforcement	<ol style="list-style-type: none"> 1. Adopt (and follow) standards for Code Enforcement officer initiated activity to ensure that CE is balancing proactive and reactive service. 2. Measure and address repeat violations. 3. Provide outreach to neighborhood and civic groups on the municipal code. 4. Continue coordination with Open Space & Parks Ranger 5. Help coordinate Spring Cleanup event 	<ol style="list-style-type: none"> 1. Develop informational brochure/handouts for citizens on how to comply with code. 2. Work with Director of Planning and Building Safety to assess need for additional Code Enforcement staff/shared responsibilities. 3. Continue outreach with neighborhood and civic groups. 4. Assess any needed code changes. 5. Continue coordination with Open Space & Parks Ranger 	
		Municipal Court	<ol style="list-style-type: none"> 1. Continue actions to increase collaboration between staff in Court and PD 2. Coordinate selection of new Court software with Police Records Management system 	Complete transition to coordinated Court and Police Records Management system.	

City of Louisville Programs, Goals, Sub-Programs, and 2017-2018 Proposed Contributing Projects					
Programs	Goals	Sub-Programs		2017 Proposed Contributing Projects	2018 Proposed Contributing Projects
Parks	Provide well-maintained parks and landscaped areas that are easy to walk to and enjoyable to visit or see; sports facilities that are fully used and properly maintained; and a suitable final resting place that meets community needs.	Parks		<ol style="list-style-type: none"> 1. Create Parks Scorecard to prioritize park, playground and restroom deficiencies that should be addressed. 2. Update Parks & Open Space Map to provide detail on designations and management practices 3. Implement irrigation clock upgrades 4. Eradicate List A noxious weeds in parks and rights-of-way. 5. Coordinate trail connections/wayfinding with Open Space and Trails. 6. Implement public outreach and educational programs on the importance and value of trees of trees in Louisville, and providing information on care, species selection, diseases, proper planting, pruning and removal. 7. Develop a priority list and action plan for replacing plant material that is in decline on City property and implement that plan. 	<ol style="list-style-type: none"> 1. Prioritize and implement irrigation replacement in most inefficient parks 2. Continue wayfinding implementation 3. Improve and upgrade tennis courts and sports fields 4. Evaluate and replace a minimum of one playground that does not meet safety or ADA standards 4. Eradicate List A noxious weeds in park and rights-of-way. 5. Inventory and evaluate health and condition of the City's urban forests 6. Prune trees for health and safety concerns. Remove hazard trees 7. Continue to monitor and take appropriate action on tree disease and especially Emerald Ash Borer (EAB). 8. Continue consultations with residents and local businesses. 9. Coordinate on Streetscapes priority list. 10. Evaluate contractor's performance on annual downtown flower planting/care to ensure efficiency and meets community expectations; determine if modifications and/or expansion to other areas in City should be considered in 2019. 11. Make progress on action plan to remove, replace and enhance plant material that is in decline on City property.
		Cemetery		<ol style="list-style-type: none"> 1. Continue actively marketing cemetery plots that are difficult to attract buyers because of location or other factors. 2. Improve the Cemetery's wayfinding programs so loved ones can better locate the final resting place of their dearly departed. 	<ol style="list-style-type: none"> 1. Improve on-sight equipment storage. 2. Determine if cemetery master plan update is necessary. 3. Continue to market the cemetery keeping abreast of trends that continue to impact municipal cemeteries. 4. Eradicate noxious weeds.

City of Louisville Programs, Goals, Sub-Programs, and 2017-2018 Proposed Contributing Projects					
Programs	Goals	Sub-Programs	2017 Proposed Contributing Projects		2018 Proposed Contributing Projects
Open Space & Trails	Acquire candidate properties as they become available and preserve, enhance and maintain native plants, wildlife, wildlife and plant habitat, cultural resources, agriculture and scenic vistas and appropriate passive recreation.	Acquisition	1. Implement acquisition approach identified for each parcel on the updated Candidate list in accord with Council approved policy		Purchase or obtain right of 1st refusal for high priority open space properties assuming willing sellers.
		Maintenance and Management	1. Implement 1 prescribed burn on open space. 2. Eradicate noxious weeds. 3. Develop Prairie Restoration Action Plan 4. Mitigate nuisance issues at Davidson Mesa parking lot 5. Coordinate trail connection/wayfinding with Parks 6. Develop social trail mitigation action plan 7. Coordinate with OS on Open Space Zoning Action plan		1. Use experience from 2017 to conduct another prescribed burn 2. Eradicate noxious weeds. 3. Implement Prairie Restoration Plan 4. Coordinate trail connection/wayfinding with Parks 5. Mitigate Dog Impacts on Davidson Mesa 6. Implement social trail mitigation action plan
		Education and Outreach	1. Continue education and outreach programs. 2. Recommend Code updates that will give the Ranger/Naturalists ability to issue citations to perpetrators who violate parks and open space rules and regulations.		1. Evaluate and make adjustment to the Ranger/Naturalists position based on demands, experiences, priorities and feedback. 2. Continue education and outreach programs
		Trail Maintenance	Ongoing maintenance and repair based on usage and weather.		Ongoing maintenance and repair based on usage and weather.
		New Trails	1. Develop proposal for trail connection from Centennial Parkway to Davidson Mesa 2. Coordinate trail connections/wayfinding with Parks.		Coordinate trail connections/wayfinding with Parks.
Recreation	Promote the physical, mental and social well-being of residents and visitors through a broad range of high-quality, reasonably priced recreation and leisure activities for people all ages, interests and ability levels.	Youth Activities	1. Break ground for Recreation Senior Center and Memory Square Swimming Pool renovation and expansion. 2. Implement transition plan to sustain operations during construction and transition.		1. Continue reconstruction and expansion of the Recreation Senior Center and Memory Square Swimming Pool. 2. Continue to operate the Recreation Senior Center during construction and implement the transition program to facilitate operations
		Adult Activities			
		Senior Activities and Services			
		Aquatics			
		Golf Course	1. Generate sufficient revenue to cover operating expenses and start building Fund reserves. 2. Continue to improve golf course maintenance facility. 3. Reevaluate best way to provide restrooms & shelter on back 9 4. Eradicate noxious weeds on golf course		1. Generate sufficient revenue to cover operating revenue, pay for prioritized capital projects and start building afund balance. 2. Enhance practice and learning center opportunities 3. If revenue is sufficient, construct back 9 solution for restroom and shelter 4. Eradicate noxious weeds on golf course.

City of Louisville Programs, Goals, Sub-Programs, and 2017-2018 Proposed Contributing Projects					
Programs	Goals	Sub-Programs	2017 Proposed Contributing Projects	2018 Proposed Contributing Projects	
Cultural Services	Provide services, facilities and activities that inform, involve, engage and inspire the community and preserve the community heritage.	Library Services	1. Develop a slate of STEM instruction for all ages 2. Focus on upper elementary, or 'Tween,' services, including creation of a seating area	1. Second floor reorganized to maximize space for individual and small group study 2. Louisville Times run from 1942-2007 digitized for public access	
		Museum Services	1. Complete initial design for Visitors'Center/Historical Museum campus expansion 2. Expand programming about Louisville's past, featuring the resources of the Historical Museum 3. Complete Historic Structure Assessments on Tomeo House and the Jacoe Store 4. Create Museum Expansion Task Force	1. Work with Task Force on all actions needed for fall ballot measure 2. Focus on making oral histories of long-time Louisville residents available to the public 3. Tomeo House accurately reflects turn-of-the-century life of a Louisville mining family	
		Cultural Arts & Special Events	1. Continue July 4 and Labor Day Festivities. 2. Contingent on 2016 evaluation continue support for Louisville Street Faire 3. Investigate Cultural Arts Master Plan 4. Develop Public Art Policy for Council consideration 5. Help coordinate Spring Cleanup event	1. Continue July 4 and Labor Day Festivities. 2. Implement Council adopted Public Art Policy 3. Help coordinate Spring Cleanup event	
Community Design	Sustain an inclusive, family-friendly community with a small-town atmosphere; effective and efficient building services; and effective preservation of the City's historic structures through a voluntary system.	Community Design	1. Continue design guidelines development reflecting approved Small Area Plans 2. Review/Update subdivision process to avoid unanticipated density 3. Coordinate with and support Bo Co and surrounding jurisdictions on Affordable Housing 4. Coordinate with ED to update sign code 5. Coordinate with OS on Open Space Zoning Action plan	1. Continue preparation of neighborhood plans 2. Expand use of GIS related applications 3. Coordinate on Streetscapes priority list.	
		Development Review	1. Continue implementation IAN/EnerGov user portal 2. Evaluate Development Review cost recovery 3. Ensure completion of Kestrel to CV to SoBoRd connection	1. Increase E-review of building plans and development review	
		Historic Preservation	1. Implement Historic Preservation Revolving Loan Fund 2. Pursue reauthorization of Historic Preservation Tax 3. Update HP web page and handouts 4. Develop and implement program to buy, landmark, and sell with Affordable Housing covenants for historic homes	Evaluate historic preservation strategies within neighborhood plans	
Economic Prosperity	Promote a thriving business climate that provides job opportunities, facilitates investment and produces reliable revenue to support city services.	Business Retention and Development	1. Sam's Club redevelopment 2. Evaluate options and resources for Economic Gardening 3. Evaluate ED branding 4. Collect and evaluate business sector local data 5. Continue coordination of CTC connection	Continue being a resource to business community	
		Urban Renewal	1. Continue implementation of 550 S. McCaslin Urban Renewal Plan 2. Identify other Urban Renewal potential projects	Implement highest priority Urban Renewal public infrastructure improvements	

City of Louisville Programs, Goals, Sub-Programs, and 2017-2018 Proposed Contributing Projects					
Programs	Goals	Sub-Programs	2017 Proposed Contributing Projects	2018 Proposed Contributing Projects	
Administration & Support Services	Ensure inclusive, responsive, transparent, friendly, fiscally responsible, effective and efficient governance, administration and support.	Governance & Administration	<ol style="list-style-type: none"> 1. Manage new initiatives to stay within citywide resources (staff and \$) and avoid staff burnout 2. Implement 1st YR of Biennial Budget 3. Refine Key Indicators/Performance Measures 4. Coordinate w County/partners on Affordable Housing 5. Begin incorporation of IAN reports in communications 6. Coordinate consideration of Historic Preservation Tax reauthorization 	<ol style="list-style-type: none"> 1.. Manage new initiatives to stay within citywide resources (staff and \$) and avoid staff burnout 2. Implement 2nd Yr Biennial Budget 3. Expand incorporation of IAN reports in communications. 	
		Public Information & Involvement	Implement eNewsletter with new email service to complement existing mailed newsletter	Update website design	
		City Clerk/Public Records	<ol style="list-style-type: none"> 1. Candidate election 2. Continue to convert paper records to electronic/searchable format 	<ol style="list-style-type: none"> 1. TABOR Election 2. Continue to convert paper records to electronic/searchable format 	
		Legal Support	<ol style="list-style-type: none"> 1. Provide staff training on ways to minimize legal review expenses without increasing risk exposure. 2. Review and update contract and other formats 	Develop proposed Code updates to ensure match with Charter	
		Human Resources & Organizational Development	<ol style="list-style-type: none"> 1. Adopt and implement organizational succession plans for Phase 1 departments 2. Develop comprehensive formal citywide training program with a comprehensive leadership component 	<ol style="list-style-type: none"> 1. Adopt and implement organizational succession plans for Phase 2 departments 2. Implement comprehensive formal citywide training program with a comprehensive leadership component 	
		Finance, Accounting & Tax Administration	<ol style="list-style-type: none"> 1. Complete implementation of the Financial Management System (FMS) component of the Information Access Now (IAN) 2. Restructure the 2017-2018 Biennial Budget Document to incorporate changes for program budgeting, performance measures, and performance management 	Use the new IAN to improve service levels and to enhance financial transparency	
		Information Technology	<ol style="list-style-type: none"> 1. Maintain current (acceptable) Operating Service Levels 2. Complete Document Management assessment and direction (Laserfiche/Tyler) 3. Complete Electronic Security Compliance Audit 4. GIS Assessment and Strategic Plan 5. Select Police/Court Records Mgmt System (PD/Clerk) 6. Develop Mobile Computing Strategy 7. Update City Access Services (Security/Door Access/Surveillance, etc.) 	<ol style="list-style-type: none"> 1. Main Operating Service Levels 2. Finish install of Police/Courts Records Management systems. 3. Implement GIS action plan 	
		Sustainability	<ol style="list-style-type: none"> 1. Implement Council approved elements of Sustainability Plan 2. Develop detailed list of sustainability resources available for residents and businesses and marketing program for same. 	<ol style="list-style-type: none"> 1. Update Sustainability Plan 2. Add Community Garden site 	

**SUBJECT: DISCUSSION/DIRECITON/ACTION - CITY MANAGER
RECRUITMENT PROCESS**

DATE: AUGUST 8, 2017

**PRESENTED BY: MAYOR BOB MUCKLE,
CITY COUNCILOR CHRIS LEH,
KATHLEEN HIX, HUMAN RESOURCES DIRECTOR**

SUMMARY: The Novak Consulting Group was hired to assist the City with the recruitment process for the next City Manager. Catherine Tuck Parrish, is the principal recruitment and project lead for this work.

Ms. Tuck Parrish has interviewed City Council members individually regarding the recruitment process. On July 31, 2017 she met with City Council to review the process and the timeline for the recruitment. A summary of the process and the timeline is attached.

City Council also contracted with Ms. June Ramos, who has provided professional coaching, strategic management, organizational development consulting, communications consulting and seminar delivery to business and government organizations for more than 25 years. Ms. Ramos will be conducting focus groups regarding the desired qualities and characteristics for the next City Manager. Focus Groups will be held with the following groups:

- 2 Citizen Focus Groups
- 2 Board & Commission Members Focus Group
- City Staff Focus Groups

More details regarding the Focus Groups can be found on the City's website.

In addition, Ms. Ramos will have a booth at the August 12, 2017 Farmers Market in Louisville from 9:00 am – 12:00 noon where citizens can provide feedback via comment cards.

Citizens may also comment on the qualities and characteristics they would like to see in the next City Manager via the Engage Louisville, CO link

WWW.ENGAGELouisvilleCO.ORG

Information from the Focus Groups, comment cards from the booth at the Farmer's Market, and comments from the Engage Louisville Link will be used during the recruitment process to assist City Council with the hiring of the next City Manager.

**SUBJECT: DISCUSSION/DIRECTION/ACTION - CITY MANAGER RECRUITMENT
PROCESS**

DATE: AUGUST 8, 2017

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Ms. Ramos will prepare a summary of patterns, themes and trends from all sources for City Council. A special meeting is requested for Tuesday, August 29th for this presentation from Ms. Ramos.

FISCAL IMPACT: N/A

RECOMMENDATION: Set a Special City Council Meeting on Tuesday, August 29th to review Focus Group Summary report from Ms. Ramos.

ATTACHMENT(S):

1. City Manager Recruitment Plan



To: City of Louisville Mayor and City Council

From: Catherine Tuck Parrish, Executive Search Practice Leader

Date: July 31, 2017

Subject: City of Louisville City Manager Recruitment Plan

Schedule	
July 31	<u>Recruitment Plan</u> The Novak Consulting Group holds meetings with Interim City Manager, department directors, and key staff in the City Manager's Office Meeting with the Mayor and Council to review recruitment plan draft Consultant will send revised recruitment plan to Kathleen Hix on August 1
August –Second & Third weeks of August	<u>Public Input on City Manager Traits and Top Priorities</u> Public input sought utilizing consultant June Ramos This will include the following focus groups: Citizen Focus Group (2), Boards & Commissions Focus Group (2), Department Director Focus Group (1), Division Managers Focus Group (1), and an Employee Focus Group (1). In addition, the Engage Louisville website and a booth at the Farmer's Market will be used to gather additional citizen input.
August 7	The Novak Consulting Group will provide draft profile (brochure) text and first-year goals to Kathleen Hix Kathleen Hix will work with City staff to review community section and provide first review.
August 7-9	City Kathleen Hix will meet with Councilors Maloney and Loo to draft a recommendation for Council approval at August 29 Special Council meeting.
September 1	City Council provides final comments on recruitment profile and first year goals incorporating public input.
September 1 – 8	The Novak Consulting Group will post position, place ads, and begin outreach to prospective candidates.
October 18	Open until filled, first review of applications by The Novak Consulting

	Group.
October 30	The Novak Consulting Group will meet with Councilors Maloney and Loo to review top applicants and finalize interview process logistics and writing sample request Councilors will make recommendation to full Mayor and Council
November 21	Council members sworn into office Mayor and Council select finalists
November 15 – December 3	The Novak Consulting Group will conduct reference and background checks on finalists
December 4 – 6	Interview process with Mayor and Council (process outlined below)
After interviews	Negotiation with top finalist; Mayor and Council approve employment agreement

Dates in bold are meetings with members of the Mayor and Council